THE

MERCHANTS MIRROUR.

OR,

DIRECTIONS

For the perfect Ordering and Keeping of his

ACCOUNTS.

Framed by way of DEBITOR and CREDITOR, after the (ſo termed) *Italian Manner*: Containing 250 *Rare* Queſtions, With their Anſwers, in forme of a DIALOGUE.

AS LIKEWISE

A VVASTE-BOOK, with a complete JOURNAL and LEAGER thereunto appertaining; Unto the which I have annexed two other *Waſte-Books* for exerciſe of the *Studious*: and at the end of each is entred the brief Contents of the *Leagers* Accounts, ariſing from thence.

AND ALSO

A MONETH-BOOK, very requiſite for Merchants, and commodious for all other *SCIENCE-LOVERS* of this Famous Art.

The Third Edition, Corrected and Amended.

Compiled by RICHARD DAFFORNE of *Northampton, Accountant*, and *Teacher* of the ſame, after an Exquiſite Method, in the *Engliſh* and *Dutch* Language.

J. Vanden V.

Soo eenigh licht-verſpend Man,
Myn werk beracht, oft ſoeckt t'onteeren,
Die maecket beeter, Soo hy kan:
'Khebb groote luſt noch meer te Leeren.

H. L. S.

Doodelt iemant voor het Leezen;
Niet goet kan ſyn Doodel weezen.

Leerende, leere ick.

The Contents are immediately prefixed before the Book.

LONDON,
Printed by *R. H.* and *F. G.* for *Nicholas Bourn*, at the South-entrance of the Royall Exchange, 1660.

TO THE RIGHT HONOURABLE AND RIGHT WORSHIPFULL THE GOVERNOURS, AND FELLOWSHIP

OF { *Merchants Adventurers of England.*
English Merchants for the Discovery of New Trades.
Merchants of East-land.
Merchants of England, trading into the Levant Seas.
Merchants of London, trading into the East-Indies.
Adventurers of the City of London, for a Trade upon the Coasts and In-lands of divers parts of America.

RICHARD DAFFORNE so wisheth your Understandings Illumination, in your Terrestriall Talents Administration, that with comfort you may hear the joyfull Sentence of your twice commended service, *Mat.* 25. Ver. 21, 23.

Well done thou good, and faithfull servant true,
Thou hast been faithfull over things a few,
Ile make thee Ruler over many things,
Possesse the joy of thy Lord, King of Kings.

RIGHT HONOURABLE, *&c.*

AFter many yeers residence at Amsterdam in Holland, I (upon the often Importunate Letters of some Merchants, my very good Friends) resolved to pitch the Tent of my abode in *London*, which being effected *in Anno* 1630. I then (after some rest) set my course unto severall Stationers Shops; there gazing about me (as one reviving from a Trance) to view what the Laborious Artist had acted and divulged in Print (as other Nations) for the Assistance of Merchandizing, wherewith (BLESSED BE THE GREAT ALL) this Renowned City is throughly Enterlaced, and Adorned.

But as a Shipper anchoring upon an unknown Ile, presently perceiveth those

parts not to be inhabited, by the *Non-tillage*, or the like; even ſo (contrary to my expectation) I perceiving the number of Writers to be few, feared that love to this Art was likewiſe ſmall: SEEING THAT GOOD ACCEPTANCE ENGENDERETH GOOD PERFORMANCE. The truth of this I can *averre* with many Inſtances in ſeverall Authors; as *Foreſtain*, *John Impen*, *Cloot*, *Member*, *Savonne*, *Nicholas Pieterſon*, *Rentergem*, *Marten Vanden Dyck*, *Hoorbeck*, *van Damme*, *Wencelaus*, *Coutereels*, *Simon Stevin*, *Iohn Willemſon*, *Waninghen*, *Paſſchia*, *Gooſſen*, and divers others, whoſe Books are extant. By which may evidently be conjectured, that in thoſe times, and in their parts where they then publiſhed their Works, were found many *Science-lovers* that affected this Art; by whoſe allurements thoſe worthy Writers were induced to ſet Pen to Paper, endeavouring with their beſt gifts to ſatisfie the deſire of thoſe Art-deſirers.

The Merchants of the Low-countries (of whom I can ſpeak in part) being generally enamoured of this Art; becauſe of its Utility, allure their Teachers to induſtry, by applauding their Vigilancy; encouraging them (with the preſence of their Children and Servants in the Schooles) daily to publiſh new Queſtions; or at leaſt to revive the profitable Labours of ancient Authors, making them fit for our times.

But we, alas, the ſmall love (pardon my truth ſpeaking) that a great part of our Merchants bear to this Science, daunteth the Pen of Induſtry in our Teachers, making them with a ſuſpective fear to doubt (& not altogether groundleſs) that the profit will not countervail their pains; by which means *Teachers*, *Merchants*, and therefore *Youth*, are linked in *Arts enemies ſhackles*.

What may be the cauſe of this Ignorance? Are our *Teachers* ſo inſufficient? Or both *dame Nature*, with her *Coadjute* or induſtry beſtowed her Benevolence more ſparingly upon our Nation than upon others? The laſt cannot be: for we can learn it exquiſitly abroad of other Nations (as multitudes can witneſs) why not at home? I anſwer, as before, becauſe at home (for want of love to this Art) many *Merchants* are inſufficient *Preſidents* to their Servants, who by their *Documents* can be but *Equivalent Imitators*. Want of love to this *Art*, is the cauſe why *James Peele*, and others that have written in Engliſh upon this ſubject, are knowne by *Name onely*, and not by *Imitation*. Yea, even the memory of their *Names* dieth, being there is no cauſe to commit their painfull Labours to the *Name-reviving* Preſs. How then ſhall our Youth attain unto this Art, but by frequenting abroad amongſt other *nations*? And

They being then at Rome,
VVill do as there is done.

This ſtupidity cannot be imputed to our *Teachers*: for if at home (as other people do) we did by *Love* allure, and with *Reward* induce each other to Art by a competent Diſpenſation amongſt our ſelves, of that money which we beſtow abroad amongſt *Aliens*, then would our *Teachers* be vigilant, our *Land* adorned with this Knowledge, and our *Youth* ſhould not need to be tranſported into other Countries for *Arts documents*.

Againſt the foreſaid Ignorance I have emboldened *my ſelf* to prepare this

this *Antidote*, being by *Nature* obliged to offer up part of the *Widowes Mite* of my knowledg unto the *Land* of my *Breaths first drawing*.

Divers are the humours of men; therefore there is but small Probability to please all: yet to endeavour a generall satisfaction is unblameable.

My intent is not to prescribe these *Principles* as fully sufficient, though for their *Number* approveable: for time at present doth not yield permission to impart what my Affections desired, and *Will* determined to divulge; but these are *Allurements onely*, to stir up the *better experienced* to amend what I (through want of Art) have not so compleatly handled as I desire, and it deserves, being an *Art* (saith *Simon Stevin* in his Princely Book-keeping, *fol.* 7, & 12.) worthy to be numbred amongst the *Liberall* Sciences. But I already hear Objections against the *First*, & *Second* Waste-books; that therein are exercised some accounts, which are altogether needlesse here in *England*: as is the *Banck-Account*. I grant it to be an Account not usefull in our Kingdome; but that the knowledge thereof should be un-usefull to this Arts-Learners, I deny. True it is, that by *Birth* we are *Circumferenced with the Ocean*; but the *Great-All* hath not so strictly limited us within the bounds thereof, that we are abridged from the *Conversation* and *Entercourse of Merchandizing* with forrain Nations, as well by their frequenting of our *Borders*, as we Commercing with them in the Body of their *Countries*. And when our Merchants (Old or Young) trade with them in their places, *must not they learn to be acquainted with their phrases* used among them concerning *Commerce*? Of which BANCK is none of the least in severall places of Europe, unto which our English Merchants have their Concourse. And must the advertisement of the *Course* thereof (before we come to the Actuall exercise) be a *Blemish*, and accounted as a *needlesse thing* in my Book? *Right Worshipfuls* behold the Rancor of black Envy, that endeavoureth to have us ignorant of Martiall affairs, untill we come to the point of Battail. The like Objection is alleaged against my entring of an Account of *Time* and *Ready-mony*. What if we have them not in use amongst our selves? Let us cast up our accounts with other *Nations*, and (to our cost) they will teach us how to frame an account of *Time* and *Ready-mony*, if our *Factor*, or *Correspondent* be in disburse for us any quantity of mony, and for Time worth the reckoning, as experience hath shewed me in many passages. And what then? Must not we seek the aid of some experienced to assist us? because we regarded not the documents of them (at home) that endeavoured to inform us of the *Manner* and *Matter*. What *Amercement* doth not this *Disdain-worthy* wilfull Ignorance merit?

Again, the keeping of an account of Time and Ready-mony (say they) may be avoided with an *account Currant*, or a *General account*, upon which is entred matters *Bought*, *Sold*, *Drawn*, *Remitted*, *Given*, or *Taken* upon Deposito, and the like: of which manner I am no way ignorant. But let us come to the Period, or Foot of that *General account*, and there the Conclusion sheweth, that I am DEBITOR to another, or the *Contrary*: how shall I find *Ready-money* that at present I am to *receive* or *pay* upon that account? To make this apparent, an imaginary account may be framed, as this:

John Knoll, his Generall account, Debitor.

			L	S	D
10	April	for wares bought, due 27. of September next —— ——	500	—	—
8	June	for an Exchange remitted for him this day by his order ——	768	—	—
3	Auguſt	for an Exchange drawn upon me, due the 27. of the next moneth —— —— —— —— ——	687		
25	October	for Depoſito mony lent unto his friend by his order, for 4. moneths, is with forbearance —— —— —— ——	1026	13	4
14	December	for an Exchange drawn, due the 29. preſent —— ——	300	—	—
31	Dito	for Intereſt of L. 768. from the 8. June, are 6¼ moneths, producing at 8. *per Cent.* to—— —— ——	34	11	2
—	Dito	for Intereſt of 1187. L. being L. 500. the 10. of April, and 687. L. the 3. of Auguſt, are 3. moneths—— — —	23	14	10
		Summe L.—	3339	19	4

			L	S	D
1635		*John Knol*, Debitor.			
	31	December, for Ballance of the above-ſtanding account— ——	1070	14	8
	—	Dito, for a Debt made the 5. of May, but not received, being	400	—	—
		Summe L.—	1470	14	8

		L	S	D
25	*Contra*, Creditor.			
5	March, for an Exchange drawn by me at 3. uſos, according to his order: due the 4. of July their ſtile—— ——	700	—	—
19	May, for Wares ſold, due the 30. of October next—— ——	400	—	—
30	July, for an Exchange remitted me, due the laſt of September next—— —— —— —— —— ——	500	—	—
31	September, for Intereſt mony taken up by his order, to be repaid the firſt of February next—— —— ——	620	—	—
—	December, Intereſt of 700. L. the 25. of March are 5 ¼ moneths, at 8. *per Cent.* produce—— —— ——	26	16	8
—	Dito, for Intereſt of L. 500. and L. 620. for 3. moneths, are——	22	8	—
	Dito, for Ballance hereof, due to me when all Debts are received, and payd—— —— —— ——	1070	14	8
	Summe L.—	3539	19	4

		L	S	D
1635	*Contra*, Creditor.			
31	December, for Mony lent by his appointment unto his friend the 25. of October, not due—— —— —— —— ——	1026	13	4
—	Dito due to me in Ready-mony—— —— —— ——	444	1	4
	Summe L.—	1470	14	8

But

But what name *ought this ſecond Account to bear?* His General Accompt *is an improper Nomination: for here he is made a* Debitor *for that which he properly ought to be a* Creditor; *and the contrary thereof. Shall the name be called*

His REFORMING *Account?*
O R,
His SEPARATING *Account?*
O R,
His DIS-UNITING *Account?*

Surely then, one of theſe names the Childe muſt bear. For being that Mony, *and* Time *are confuſedly intermixed together,* Reforming *is requiſite. And ſeeing they were* annexed, *or knit to each other in an obſcure form, this* Diſ-uniting *of the* Generall account *doth compendiouſly* unite *Time to Time account, and Ready-money to Ready-money account; as will appear by the beginning of the third form: ſo that they (will, or nill) are at the* up-ſhot *of the Generall account of* Time, *and* Ready-money *in ſubſtance, although (aloofe off) they obſcure it under another Name. But becauſe the Beginners are un-acquainted with the Ordering of ſuch accounts, I intend in brief to enter the Journal parcels that cloſe up the firſt, frame the ſecond, and open the third Account.*

2.
—— *John Knoll* his *Reforming* account, *Debitor* to *John Knoll* his old
1. Generall account, L. 1070. 14. 8 d. for the foot of that account, dne to me, as it enter-mixedly ſtandeth the 31. of December, being —— —— —— —— —— —— L. 1070. 14.8.

2.
—— *John Knoll* his *Reforming* account, *Debitor* to *John Knoll* his new
3. General account L.400.——.——d. for a debt of ſold wares made the 5. of May laſt, and not received, being —— —— —— L. 400.——.——

3
—— *John Knoll* his new General account, *Debitor* to Dito his Reform-
2. ing account, L. 1026. 13. 4.d. for Intereſt mony, by his order lent unto his friend the 25. of October, at 4. moneths, being —— —— L. 1026. 13. 4.

3.
—— *John Knoll* his new General account, *Debitor* to Dito his Reform-
2. ing account, L. 444. 1. 4. d. due to me in Ready-mony to draw at pleaſure, being —— —— —— —— —— —— L. 444. 1. 4.

Nota, *Theſe two laſt ſummes might have been joyntly in one, if the Beginner could ſo apprehend them.*

THE THIRD FORME.

John Knoll his new Generall account Debitor.	*Contra* Creditor.
1635. 31. December, for mony upon time—— L. 1026. 13. 4.	1635. 31. December, for a Debt not received—L. 400.——.——
Dito for Ready-mony now due —— —— L. 444. 1. 4.	

This is onely a touch, to ſhew that at the *up-ſhot* of each Generall account, the

the forme muſt in ſubſtance be drawn to an account of *Time* and *Ready-money*, albeit they ſtrive to obſcure the Title.

Yet *more Rubbes* : The word REPERTITION is not uſed in my Book, as *Iames Peele*, and many Merchants do ; which would much *abridge* the prolixity of my Journal paſſages. True it is, I have not uſed that word *Repertition*, ſince Art-diſcerning hath befriended me. Concerning *Iames Peele*, I peaceably paſſe him, in reſpect of the Antiquity of his Work, and long interred Body. As for that word *Repertition*, uſed at preſent among Merchants, I ſay, that an *experienced Merchant* is not confined to the ſtrictneſſe of School-rudiments, they being the main Tenor of this Booke ; as by the Title thereof appeareth in theſe words :

Directions for the perfect Ordering, and
Booking of his Accounts.

Note, the Title ſaith not, *For the Abridgment of his Accounts*, becauſe a Merchant muſt governe his Books as the Circumſtances of his Traffick requireth. True it is, the ground-knowledge of Book-keeping is in it ſelf the ſame : but the words and manner of Entrances are derived from the Trafficks form, though in all, the words *Debitor* and *Creditor* are uſed. But whoſoever endeavoureth to confine *Me* to uſe the word *Repertition* in this Book, laboureth to induce me to enter ſuch imaginary Titles in my Journal, that neither are entered into *Kalendar* nor *Leager*. Look into the *Kalendar* or *Leager* of *Iames Peele*, and ſee if in either you find a Title termed *Repertition* : neither can you find any in the Merchants *Kalendar* or *Leager* ; therefore is the Title *Repertition* a forged Title. For this is a certainty, that *ſuch Title words as each Iournal parcel beareth, ſuch words ought to be entred in the* Kalendar *and* Leager *Titles.* Others Objections at preſent I intend to paſs, making my Concluſion with anothers words,

Heart, take thine eaſe ; men hard to pleaſe
thou hap'ly might'ſt offend :
Though one ſpeak ill of thee, ſome will
ſay better. There's an End.

Your affectionate with his

beſt Endeavours,

R. D. of Northampton.

RALPHE HANDSON Accomptant, touching the Authour, and his VVork.

How necessary and profitable the excellent Art of keeping Accompts, by way of Debitor and Creditor is, all those who are experienced therein can abundantly witnesse; as the Instructions and examples in this Book, yea the whole Work it self doth sufficiently manifest. For this is that Art, or *Rule of Equality*, that *restoreth to one* just as much as it *taketh from another*, without partiality; as I have said in the beginning of the Notes to a Book published *in Anno* 1632. by one *John Carpenter*; part of which Notes I had collected out of *Henry VVanninghen* in French, for mine own use; but they were surreptitiously gotten from me, and with them, and other mens examples, a Book of Accompts is patcht up, and printed for an exact one, *without my privity*. It is true, that divers have well written of this Subject in *Italian, French, Spanish, Dutch*, and in *English*; Master *James Peele*, a Citizen of London, is no way inferiour to the rest: but we are more addicted to extoll the works of strangers, then those of our own Country.

Wherefore, having perused over this work of the Authors in our own Language, I cannot but give him his due Commendations, who hath taken so much pains for the benefit of our Country, and of such as are desirous to learn his Art after his Method.

I know, that he that submitteth himself to the Presse, is subject to every mans censure, whom it is hard to please; for some will finde fault with prolixity, others with the brevity: some like not the matter, others dislike the manner; such variety and mutability are in the minds of men, that they are apt to contradict what is well done by others, but produce nothing of their own. For my part, I am well satisfied both of the matter and manner (although it be not altogether in practice with us) and doe wish, that there were many others of our Nation that would attempt the like; and then peradventure they would find more difficulty in framing a devised work to instruct others, then in performing a reall Accompt in matter of fact.

If

If any ſhall receive benefit by this Work, let them thank the Author; if he ſhall diſtaſte any thing therein, let him either friendly advertiſe him thereof, or produce one of his own : And in all things give the glory to God, who hath given us ſo liberal Gifts. For according to the ſaying of that learned Maſter *Henry Briggs*, *Deus nobis uſuram vitæ dedit, & ingenii tanquam pecuniæ, nulla præſtituta die.*

Thus Engliſhed,

Our Life and Underſtanding given is
By God, to uſe (as Money) not amiſs;
How long t'enjoy it none knows better,
Than He that made us firſt his Debtor.

R. H.

TO

To the Reader, concerning the Author and Uſe of his VVork.

MErchants Accompts, after that moſt excellent forme of Debitor *and* Creditor, *are ſo ſeldome publiſhed in Print, (eſpecially in our Engliſh Language, and by men of Ability) that having heard from thoſe of Judgement the Authors great pains taken therein, I was very deſirous to peruſe the Work; wherein I found the former Relations verified. And howbeit, therein may be ſome paſſages that are not in uſe with us, yet cannot the Knowledge thereof be prejudiciall to any, becauſe our young Merchants are tranſported beyond Seas, where ſuch Accompts are much in uſe: therefore the Knowledge of the ſame is very requiſite for them. Again, haply ſome will* ſay, *that more brevity might have been uſed by handling the Accompts of* Repertition; *yet that is not the generall received Opinion. Where variety is, there it ſtandeth in each mans choice to take what he beſt affecteth, or which ſhall be of moſt uſe. In this Book is to be* noted, *that the ſcope of its divulging is for inſtruction of ſuch as deſire to learne; or having learned ſome one or two wayes, deſire to ſee the event of other varieties in ſeverall forms of Accompts: therefore hath the Author intermixed this Work in* PROPER FACTORAGE, *and* COMPANY ACCOMPTS, *with divers changes; endeavouring by ſuch means to pleaſe the mutable minds of many. So that in my judgement (notwithſtanding all Objections) the Labour meriteth Commendations: which (not onely to this Author, but likewiſe) unto all ſuch as hereafter ſhall perſevere in* Works of like kind, *ſhall be moſt willingly rendred*

By

VAL. MARKHAM.

OPINION

OPINION OF BOOK-KEEPINGS ANTIQUITY.

A Good Friend of mine (ſaith *Simon Steven*) being exerciſed in the Old *Hiſtories*, did ſee this forme of Book-keeping (meaning his owne) before it was perfected in the Preſſe; he was of judgement that it had not been uſed in *Italy*, but about two hundred years: But that the ſame, or one in many parts very like this, was uſed in the time of *Julius Cæſar*, and in Rome long before; and that ſome Reliques of Ancient time are come to the hands of them, that of late have received it again.

Which Opinion I thought not to be un-beſeeming, the rather, becauſe it ſeemeth ſtrange, that ſo exquiſite a Deep-diving-Science ſhould be invented ſo lately: But be it as it will, I will enter the Opinion of my above-ſaid Friend, who ſaith, that

In place of the proper words now uſed in the Italian-book-keeping, formerly other of the like ſignification were uſed: as theſe,

For
- Debt-book, Great-book, or Leager —— *Tabulæ accepti & expenſi.*
- Debitor and Creditor —— *Acceptum & expenſum.*
- Parcells tranſported into the Leager —— *Nomina tranſlata in Tabulas.*
- Parcells not tranſported —— *Nomen jacens.*
- Waſte-book, or perhaps Journall —— *Adverſaria.*

All which (ſaith he) is apparent in innumerable places of the Latine Writers; but eſpecially *ex Oratione Ciceronis pro Roſcio Comœdo.* And that the one ſide of their Book was uſed for *Debitor*, the other for *Creditor*, is manifeſt (ſaith he) in a certain place, *Naturalis hiſtoriæ Plinii, lib. 2. cap. 7.* where he ſpeaking of Fortune, ſaith thus:

Huic omnia EXPENSA.
Huic omnia FERUNTUR ACCEPTA, *& in tota* RATIONE *Mortalium ſola* UTRAMQUE PAGINAM *facit.*

If others took regard unto this matter, perhaps further certainty might be found, and that this forme of Book-keeping, not onely by the Romans, but might have been in uſe before them amongſt the Grecians: for being the Romans were no great Inventors, but had their exquiſite Art from the Grecians, it is in reaſon moſt probable to come from them; whereof further certainty might be found in reading the Greek Hiſtories. Thus much in *Simon Steven, fol.* 105, 106.

JUDICIOUS PERUSER,

MY Intent doth not aime at the acquainting of this *Art-under-takers* in Book of Rates for the true particular charges of each *Received*, or *Sent* Commodity; neither am I *obliged* to the right Nomination of *Bale*, *Caske*, *Fardel*; or Arithmeticall Product of any *Bought*, *Sould*, *Drawn*, or *Remitted* value: therefore if I enter Pipes for Butts, Frailes for Hundreds, *Buy* or *Sell* by Pounds that should be Hundreds, faile in the casting of any parcell (a letter being mis-set by me, or in the Presse: for the best may fail) or the like, that is not materiall to the matter in hand. For my Books *Tenor* is, *A Nursery for intended Accountants*, to train them up in the *true knowledge* of *Debitors* and *Creditors*, which is the unfailable threed to *Rosamonds* Bower, and the right Tract of *Dedalus* Trace: wherein if any one digresse, they are in danger (with *Icarus*) to perish in *Ignorances Lake*, as many therein have been Presidents: for he that in placing of his *Debitor* and *Creditor* hath the *true ground*, cannot fail in the event; and he that discerneth not the *Event* before he penneth *Debitor* and *Creditor*, can never enter *accounts beginnings* with certainty, but is alwayes doubtfull of the Conclusion.

And being that in the severall parts of this Book, there are sundry Characters used for the expressing of the *Coins* and *Measures*, whose values in the lesser Denominations are not fully nominated, I intend briefly to point at some of the chiefest.

This L. betokeneth pounds, mony of English and Flemish coyns; and it is the first letter wherewith the French Livre beginneth: and each have 20 to one L.

Sterling ——
Flemish —— } 20 sh. to each L.

French, 20 Soulx, or Patar to each Livre.

This sh. betokeneth Shillings; Sterling, Flemish, and Soulx French: having 12 to one sh. being

NAMED

Sterling, 12 d. or pence.
Flemish, 12 d. or grooten
French, 12 d. or deniers.

Nota, to change these coyns into each other is very easie to be done: Example, change 100 L. Sterling into Flemish L. and with one you change 180 Ells English into Flemish Ells: as thus,

One L. Sterling hath 20 shillings ——
One Ell English hath 20 Nailes. —— } 12 Flemish } 3 Flemish.
AGAIN, } 20 English } 5 English.
One L. Flemish hath 12 shill. sterling
One Ell Flemish hath 12 Nails English

You see here that the Flemish is $\frac{3}{5}$ of the English: and therefore the Quotient of the Flemish must needs be most in number: for this is a firme Rule; *The lesser the Divisor is, the more must the Quotient be*: now our Question is, How many things of three, ought I to have for 100 things of five?

THE RULE.

If $\frac{3}{5}$ English, be 1 entire Flemish, how many Flemish for 100 English?

THE WORK.

3 English — 1 Flemish — 100 English.
5 is the Fractions Denominator.

222
500 (166 $\frac{2}{3}$ parts of a L. or Ell Flemish.
333

Here

Here you ſee, that 100 L. Sterling, Flemiſh 166 2/3, or 13. ſh. 4. d. Flemiſh : Even ſo 100. Ells Engliſh, is 166 2/3 Ells Flemiſh ; and is a firme Rule for all other of this nature.

AGAIN,

How many L. Sterling is L. 166. 13. 4. d. Flemiſh?

THE RULE.

If 1. L. Flemiſh be 3/5 Sterling : How many L. ſterl. for L. 166. 13. 4. d.

THE WORK.

1. Flemiſh — 3. Sterling — 166. 13. 4. Flemiſh.

5 ——— 3

500. 00. 0.

ßØØ (100. Sterling, is L. 166. 13. 4. d. Flemiſh.

ßßß

Now of the Ells Flemiſh, to be reduced into Engliſh Ells.

166 2/3 Flemiſh.

5 — ßØØ (100. Ells Engliſh.

ß

Hence appeareth a great *miſtake* by the *Copier* or *Compoſitor* in the MERCHANTS JEWEL, Litt. C. N° 2. ſecond ſide, where the words are thus entred :

Engliſh Pounds, Shillings, or Pence, multiplied by 6. and divided by 7. are L. ſh. d. *Flemiſh.*

I enter this Inſtance for the true view thereof.

Take the above entred L. 100 Sterling, multiply the ſame by 6. are 600. L. then divide that by 7. are L. 85. 14. 3. 1/7 d. Flemiſh ; this is but a little more than halfe the above-ſtanding Product : ſuch thick or ſolid Flemiſh mony pounds did I never hear of ; ſure I am this is no uſuall Reduction. He proceedeth thus :

Or Engliſh mony, and one 6. of the ſame mony added together, is L. ſh. d. *Flemiſh.*

Inſtance.

Take the ſaid 100. L. and adde one 6. of the ſame thereunto, which are 16 L. 13 ſh. 4 d. are both 116 L. 13 ſh. 4 d. this doth contradict the former : but I leave the reſidue unexamined ; becauſe the *Authors acuteneſſe in other progreſſes* cauſeth me to conceive that theſe entrances are not his.

Now of the Shillings.

One ſhilling ſterling, is 1 2/3 L. Flemiſh : as one L. ſterl. is 1 2/3 L. Flemiſh : Or, one ſhilling ſterling is 10 ſtivers : but if you carry it over as expence mony, it yieldeth 10 1/2 ſtiver, which is 5 L. upon each 100 L. ſterl. advance there ; their mony being leſſer in value than ours.

One ſhilling Flemiſh is 6 ſtivers and 7 1/5 d. ſterl. conſequently, 1 ſtiver is 1 1/5 d. ſterling. Each ſtiver hath 2 grotten, or 2 half ſtivers.

One L. ſterling is 10 guilders, exchange at 33 ſh. 4 d. Flem. for one L. ſterl. hence appeareth, that each guilder is 2 ſh. ſterl. each guilder 20 ſtivers, each ſtiver 16 penninghen. The Character for the ſame uſed in my Book, is (gl.) and betokeneth *Carolus* guilders of 20 ſtivers.

One Livre French is equall with a guilder, and a ſoulx, or Patar as a ſtiver ; onely in the leſſer denominations a ſtiver hath 19 pen. and a ſoulx but 12 denier : ſo that their loweſt denomination is 1/4 larger than the peninghen.

This *Dal.* betokeneth Daller; each Daller hath 30. ſtivers, each ſtiver 24. mytes in ſome places; elſe generally, the leſſer denomination is peninghen.

This (Ggl.) or ggl. ſignifieth gold-guilders, of 28. ſtivers, each ggl. uſual in the Low-countries amongſt *Grain-Merchants*; and where any *Wheat*, or *Rye* is bought, or ſold there, or in *this Book*, that is all done by theſe ggl. of 28 ſtivers.

Other ggl. there are, but they are uſuall in all Merchandizing, and the price or value of them is 3 gl. 3 ſtiv. or 3 gl. 2 ſtivers, according to the fineneſſe of the Gold: for there are multitudes of ſeverall ſtamps.

This R. dol. betokeneth Rix-dallers of 50 ſtivers, or 5 ſhill. Engliſh, without exchange.

This ☆ betokeneth French-crown; and ſome of them again have 60 Soulx to each ☆, each Soulx 12 d.

Other French-crowns there are of a more ſolid denomination, each of 20 ſh. each ſh. 12 d. but theſe are three times more in value than the leſſer denominations of the former; as 28 Soulx are ⅓ of the former ☆, ſo 6 ſh. 8 d. are ⅓ of this Crown. How much a French ☆ is, the daily ſpeech telleth us: for when we ſay it coſt a French-crown, we pay in Engliſh money 6 ſhillings; and is in Holland 3 gl. for each gl. is 2 ſhillings of our coyn.

This in brief for a touch: I know that the Progreſſe which muſt be gone in the comparing of Forrain *Coyns*, *Meaſures*, and *Weights*, with ours of England, hath a large extent; although we trouble not our ſelves with the comparing of Forrain with Forrain. The *Merchants Jewel* is an excellent compendious work to that purpoſe, and not accompliſhed without great dexterity.

The *Hand-maid to Arithmetick* is accompanied with multiplicity of comparings the one Forrain place with the other; and hath great communion with a Dutch-book, printed at Amſterdam, 1619. whoſe Title is the

TREASURY
of Meaſures, Weights, Corn, Land, Ells, Wet-meaſures;
of Coyns, and Exchanges, with other Practicks,
and Collections, very profitable and
pleaſant.

This Book's paſſages are by the *Tables* found under each places name; and the *Hand-maid* is drawn more Alphabetically: yet in their common conſent generally they agree, though the comparing be tedious; but this is my opinion of the matter, that the *Task* of Equalizing of Forrain *Coins*, *Weights*, and *Meaſures*, with our Engliſh, is a work over-burthenſome for one man. Take but a touch of our Neighbour-places; as France and the Low-Countries.

The *Merchants Jewell.* Litt. N°. 4. ſaith, that there are
21. Nailes (underſtanding Engliſh) in a French *Aulne*: but in what place?

And in the *Hand-maid*, fol. 245.
Abreviate 24. with 20. (I perceive the Queſtion to be)
24. Nailes Engliſh in a French *Aulne*: but in what place? For the long Meaſures (as by Merchants paſſages) differ in many places.

In Britain we finde by the paſſages, that 100 *Aulnes* there, produce in the ſales here 115 Ells Engliſh: in other places, 100 *Aulnes* produce here in ſale 1600 Ells; their meaſure being ſix foot long, which are 32 Nailes in other places, 100 *Aulnes* produce in ſale here 165 Ells, which are 33 Nailes; and ſo of their Coynes from place to place.

But

But how to attain to the true agreement in meaſure is not exactly found by the Buying of a Peece of Cloth, or Stuffe, in Forrain parts; ſaying, a peece of Cloth containing there 100. *Aulnes*, produceth in the ſale here 160. Ells: this is not exact. For they in Buying may have a quartern of their Meaſure upon a Peece, the ſame may come even with our Meaſure, ſo that we allow nothing: and contrarily in reſpect of Cuſtome on either ſide.

EXAMPLE.

Our Woollen-drapers ſelling their Cloth give allowance about each yard, which Cloth being ſould again in Holland exactly at 12. Nailes for their Ell, gain by the Meaſure: this makes no conſequence, that ſo many Ells Engliſh of 20. Nailes, produce exactly ſo many Ells Flemiſh; ſo that this is no firm foundation to build upon. But to have a ſure ground, each *Lands*, and *Townes* Meaſures and Weights muſt really be brought hither, and then duely compared.

The *Merchants-Jewell*, Litt. B. N°. 4. on the ſecond ſide, ſheweth a difference in a peece of *Doulas*, and *Locram*: he ſaith there is
105. Ells in a piece of Doulas, and Lockram,
Litt. C. N°. 1.
132. Yards in a peece of Doulas, and Locram. This cannot cotton; except the places make the difference:
For,
105. Ells are but 131 ¼ yards.
132. Yards are 105 ⅕ Ells.

Here you may diſcern part of the Task, and by this proof conjecture the toyl of reconciling the ſeverall Weights: for in the Low-Countries, the *Hollands* Weight and Meaſure differ from the *Brabants*; and the Hollands Weight differeth four *per* C. from *Sealand*.

A TOUCH FOR MONY.

Take Rix-dallers of 50. ſtivers, carry them into *Cleave-land*, and you may have many more ſtivers there, that paſſe for Bread and Wine: travell up to *Collen* upon the Rhine, and you ſhall ſtill advance by your mony; but comming back you loſe as much. So that it will be an impoſſible Taske for any one man to perform, to take true notice of the differences of *Meaſures*, *Weights*, and *Coines* in each Province of Merchandizing, and where the one Province doth differ from the other in the ſame Land.

Yet of the Exquiſiteneſſe (if done) no man can doubt, it would likewiſe be requiſite (being taken in hand) that there be one, or more Collectors: but from whom ſhall they collect them?

I will rehearſe how one began a matter in forme much like to this.

Herman Allertſon (being Coſter of the *New-Church* at Amſterdam) was a Lover of the Pen; he cauſed a fair Book of good Paper to be bound, and delivered it (he being a man well-beloved) to the exacteſt Pen-men in the Eſtates Provinces: deſiring each *School-Maſter* to write a Copy or two into the ſame, ſubſcribing it, or them with his own fame for a laſting memory.

Even ſo in this.

A man may prepare thin Books *in Quarto*, entreating ſome able Merchants to be Penmen, for the erecting of this work, which would be profitable for the future times, to have each Merchants ſervant that ſhould be ſent abroad ſo readily armed and acquainted with the *Names* and Coherence of *Coines*, *Weights*, and *Meaſures*, before he come there. Thus in brief: *Vale*.

Briefe

Briefe CONTENTS of the chiefeſt Points contained in this Book.

1. AN Introduction *unto the matter by way of a Dialogue*, place 1,2,3. *Again, under the third and fourth place is ſpoken*,
2. *Of* Needleſſe-Books, place 3. fol. 4.
3. *Of the* Caſh, *and* Banck-book, pla. 4. fol. 4.
4. *Of the* Specie-Book, place 4. fol. 4.
5. *Of the petty* Expences-Book, pla. 4. fol. 5.
6. *Of the* Copy-Book *of letters*, pla. 4. fol. 5.
7. *Of the* Memoriall, *and uſe thereof*, fol. 5.
8. *Of the* Copy-Book *for accounts ſent to any man*, fol. 5.
9. *Of the* Waſte-Books, *form and office*, place 5. fol. 6.
10. *Of the* Journalls, *matter, form, and office*, place 8. fol. 8.
11. *Of the* Inventary-*table*, pl. 10. fol. 8.
12. *Of the* Ready-mony in Caſh, *and how to book it*, pla. 13. fol. 9.
13. *Of the* Mony in Banck, *and how to book it*, place 17. fol. 9, 10.
14. *Of the* Unſold-wares, *at the making of our* Inventary, place 27. fol. 11.
15. *Of Houſes, Lands, Rents, and Legacies*, fol. 11.
16. *Of Jewels, Moveables, Ships-parts*, fol. 12.
17. *Of Wares unſold for Factorage accounts*, place 36. fol. 12.
18. *Of Wares unſold for company-account*, place 37. fol. 13.
19. *Of Wares abroad unſold for proper account*, place 38. fol. 13.
20. *Of Wares abroad unſold, for his, or their account, whoſe Factor I am*, place 39. fol. 13.
21. *Of Wares abroad unſold for company account*, place 43. fol. 14.
22. *Of Debitors, of whom we are to have*, place 45. fol. 14.
23. *Of Debt-demanders*, pla. 46. fol. 15.
24. *Of Caſh, by ſome entred in Stockes place*, fol. 15. place 47.
25. *Of Stockes concealment*, pla. 52. fol. 17.
26. *Of Traffickes continuall exerciſe*, place 62. fol. 18. *with the chief accounts that are kept*, fol. 19.
27. *Of Rules of Aid, very exquiſite to be learned without book*, fol. 19, 20.
28. *Of* PROPER ACCOUNTS, AND THE DEPENDANCES, place 63. fol. 21.
29. *Of Buying upon ſeverall conditions*, place 6. fol. 21. *including* place 70. fol. 22.
30. *Of Barter, or Truck*, place 72. fol. 22. *including* place 75. fol. 23.
31. *Of Wares bought to be delivered unto me, 2. 3. weekes or moneths after the agreement*, place 76. fol. 23. *including* place 79. fol. 24.
32. *Of Ships-parts bought*, place 80. fol. 24.
33. *Of Houſes bought*, place 81, 82. fol. 24.
34. *Of Legacies bought*, pla. 83, 84. fo. 24, 25.
35. *Of ſhipping of wares to ſell for my account*, place 85. *including* place 91. fol. 25.
36. *Of Selling*, place 92. fol. 25. *including* place 96. fol. 26.
37. *Of ſelling for other wares, that is, Barter, or Truck*, place 97, 98, 99. fol. 26.
38. *Of ſelling wares, to be delivered by me, 2. or 3. weekes, or moneths after the agreement*, place 100, 101, 102. fol. 26, 27.
39. *Of Abatements upon wares bought*, place 103, 105. fol. 27.
40. *Of abatements upon wares ſold*, place 104, 106. fol. 27.
41. *Of Abatements for mony received, or paid before the time*, place 107. fol. 27.
42. *Of receiving upon ſeverall conditions*, place 108. fol. 28, 29. *in* 12. *ſeverall Articles.*
43. *Of the words*, His *account, and* My *account, and the difference thereof*, pl. 109. fol. 29.
44. *Of Gratuities given, or received*, place 110. fol. 29.
45. *Of paying upon ſeverall conditions*, place 111. fol. 29, 30. in 9. *Articles.*
46. *Of advice from our Factors, that the former ſent commodities, or part of them are ſold: or, that part of thoſe ſent commodities are loſt at ſea*, pla. 113, 114, 115, 116, 117. fol. 30, 31.
47. *Of Returnes in wares from our Factor*, place 119, 120. fol. 31.
48. *Of Returnes in mony from our Factor*, place 121. fol. 31. *compared with* place 108. *Articles*, 9, 10, 11, 12.
49. *Of* FACTORAGE ACCOUNTS AND THE DEPENDANCES, place 122. fol. 32.
50. *Of receits of wares to ſell in commiſſion*, place

place 123.fol.32.*including* place 128.fol.33. *booked* without *a factor-book, and* without *an account of* Time, *and* Ready-mony: *as also* with *an account of* Time *and* Ready-mony, place 129,130.fol.33. *and so of severall Varieties, including* place 142. fol.35.

51. *Receits of mony* Remitted unto us, place 143. *including* place 146.fol.35.

52. *Receits of mony* drawn by us, *under the* 146. place.fol.35.

53. *Of* Sales *of commission wares upon severall conditions*, place 146.fol.36. *including* place 157.fol.37.

54. *Returnes in wares sent unto our Masters*, place 158.*including* place 163.fol.37.

55. *Returnes in mony, remitted by us unto our Masters*, place 164. *and drawn upon us*, place 165.fol.37. *including* place 168. fol. 38.

56. *Of forrain affaires in Factorage account*, place 169. fol.38. *including* pla. 173.fo.39.

57. *Of* Company Accounts, and the Dependances, place 174 fol. 39.

58. *Of the* Stock promised To Mee place 175.fol.39.

59. *Receit of the promised mony*, place 176. fol.39.

60. *Receit of the promised wares*, place 179. fol.40.

61. *Buying upon severall conditions*, place 181.fol.40.

62. *Wares shipt to another Land for company*, place 184.fol.41.

63. *Payments upon severall conditions*, place 188.fol.41.

64. *Sales of wares by means of my Administration*, place 191.fol.42.

65. *Sales of wares by* Factor, *or* Correspondent, place 194.fol.42.

66. *Returnes from* Factor, *or* Correspondent *in mony drawn by us*, place 198. fol. 42.

67. *Returnes in mony remitted to us*, place 199. fol.43.

68. *Returnes in wares from* Factor, *or* Correspondent, place 201.fol.43.

69. *Stock promised* by MEE, *to be paid presently*, place 202.fol. 43.

70. *Transporting of Accounts in the Leager, from one leafe* unto *another*, place 207.fol.44.

71. *Equalizing of* Over, *or* Undermeasures, Weight, Leackage, Pounds, Ells, *or the like*, place 213.fol.45.

72. *Leagers Conclusion, or Ballancing of the Leager*, place 216.fol. 46. *And the causes that may move to a Generall Ballance.*

73. *Of the* Tryall-Ballance, *and the manner*, place.218.fol.46.

74. *Of the* True-Ballance, place 221.fo.47.

75. *Observations in Ballancing of the Leager*, place 222.fol.47,48,49,50.

76. *Particular observations upon the* Debit *side of the* True-ballance, place 241.fol.51.

77. *Particular observations upon the* Credit *side of the* True-Ballance, place 242.fol.51.

78. *Of the Journalls forme*, place 243.fo.52.

79. *Of the Iournalls office*, place 244.

80. *Of the signifying figures that stand above, and under the lines in the Iournalls margine*, place 246.fol. 54.

81. *Of the Waste-books further Exercise, being compiled in London*, fol.55. Lit.I.K.N°.1.

82. *Of the compleat Iournall unto the said Waste-book, beginning* Lit.K.N°.2. *continuing* Lit.L.M.

83. *Of the* Kalenders *form, and* Use, Lit. N.

84. *Of the compleat Leager, depending upon the fore-said Waste-book, and Iournall*, Lit. O. N°.2. *continuing* Lit.P.Q.R.

85. *Of the Iournall, Kalender, and Leager*, N°.B. *with the order how to begin New books*, Lit.S.

86. *Of the* first Waste-Book, *entred for the Beginning Learners exercise, and taught by me*, Lit.T. N°.2. *compiled in Amsterdam, whose Contents (through the varieties of* Titles *numbers) are apparent, and instantly discerned by the Books* Over-view, *containing* 78. *Titles, differing from each other in matter, for the Beginners exercise: and so compiled, that the further he passeth, the more increaseth his Studies occasions.*

87. *Of the* Kalender, *and briefe Contents of the* Leager, *depending unto the said Waste-book*, Lit. Bb.N°. 1. *with a three-fold* Mony-Ballance *of the said Leager*, Lit.Cc.N°. 2.

88. *Of the* Second Waste-Book, *entred for a further Exercise of the Beginner; and taught by me*, Lit.Dd.N.°.1. *whose exquisite varieties cannot truely be discerned but by the working of it: which work will require as much serious study at the very End, as any of the former Propositions: which approveth, that in his Learnings time no waste time is spent.*

89. *Of the* Kalender, *and briefe Contents of the* Leager, *belonging unto the second Waste-book*, Lit Ii. N°.2. *including* Kk. N°.3.

90. *Of the* Factor-Book, *and use thereof in severall manners of entrances*, Lit.Kk.N°.4.

91. *Then followeth a Table, which sheweth* How *to find what the* Principall, *and simple* Intereſt *of any* Given, *or* Taken *summe will be at the agreed times end*, L. Mm.N°.1.

92. *The second Table sheweth* How *to find the simple*

ſimple Intereſt onely; *and is as a Proof of the former Table*, Lit.Mm.N°.4.

93. *The third Table ſheweth directly the way* of working, *to find the* Ready-mony onely, *that we are to* receive, *or* pay *upon Rebatement by way of ſimple Intereſt*, Lit.Nn.N°.2.

94. *The fourth Table leadeth us (as by the hand)* how *to find the* Rebatement onely *of any Principall that ſhall be rebated by way of ſimple Intereſt*, Lit.Nn.N°.3.

95. *Then followeth a ſumme in* Numeration; *the entrings cauſe is, to deſire of ſome better Experienced a more* delectable Nomination *then at preſent it hath: this being named* Unites, Firſt Great-hundred, Second Great-hundred, *and ſo forward: being borrowed as from the* Name *of* Father, Grand-father, Great Grand-father, *and the like*, Lit.Oo.N°.2.

96. *Next unto that is entred an eaſie ſumme in Multiplication, the proceed thereof is* L. 1020. *which proceed, or product (by the various changes in working) doth preſent it ſelf fourſcore ſeverall times to your Eyes view: the ſame being entred as a Touch, or Inſtance, to ſhew how* Richly Arithmeticks Garden *is adorned with changeable varieties of workings*, Lit. Oo. N°. 2. *ſecond ſide.*

97. *Laſtly, followeth a* Moneth-Book, *or A Monethly Survey of the* Debts *and* Exchanges *that are to be* Received, *or* Payd, *as likewiſe their dayes when each ſumme is due*, Lit. Pp.N°. 3. *And whoever deſireth larger Inſtructions in any of the Premiſſes, may be pleaſed to repair unto* Katharine-wheel-Alley, *near the* Old-Swan *in* Thames-ſtreet, *there being the place of my preſent Reſidence.*

TO

TO THE BOOK-KEEPING TEACHERS.

Judicious Fellow-Labourers,

DAily Experience approveth, that we which ſubmit to our ſelves to teach ſeverall Mothers children, are ſubject to the cenſure of many. *Nevertheleſſe*, I have emboldned my ſelf to divulge this part of my labour, it being the firſt ſince I pitched my abode in London; but particularly (as very requiſite) I dedicate the *Firſt* and *Second* Waſte-books unto you; not as teaching but neceſſary aſſiſting Books: eſpecially for ſuch as have no opportunity to compile a Waſte-book for their Schools proper uſe.

Here you have matter to exerciſe your Scholars in diverſities of accompts, and after ſeverall manners of entrances, for the effecting of the ſame: the like (though ſpoken by me) I have not ſeen preſented to my Nation. Nay, if I had found content in any publiſhed work, never would I have been troubleſome to *Time*, to borrow ſo much time, as to compile this that now is preſented unto your preſent view.

Searching diligently you ſhall find the true Tract uſed amongſt the beſt experienced Merchants. Here your Learner muſt ſtudy to find his *Debitor* and *Creditor*. Here he cannot deceive himſelf, you, nor his Parents: For without ſtudy no Art is to be obtained from theſe Waſte-books.

Yet for his encouragement I will point at ſome aſſiſting *Aids*,

1. IN ACCOUNTS PROPER;

becauſe his learning affection ſhould not be daunted with the ſeeming obſcurity of the Waſte-books parcells.

1. When he intendeth to take the firſt Waſte-book in hand, then the firſt encountring matter is the Inventary; and therein again the Ready-mony. Which parcell to book in true *Debitor* and *Creditor* forme, let him take for aid the Explication of the *Inventary-Table*, entred in the 10. place of this Dialogue; the ſame being compared with the 13. and 17. places, and with the Journall.
2. If he meet with Wares: See the 27. and 28. places, and the Journall.
3. If Houſes, Ships-parts: See the 29. and 35. places.
4. If Debitors: See the 45. place.
5. If Debt-demanders: See the 46. place.
6. If Rents or Legacies: See the 31, 32, 33. places.
7. When you are paſt the Inventary, and come to Trafficke: then ſee the Rules of

Aide in the 62. place, and learn them by heart; they will do you great assistance in your proceedings.

8. When you buy: See the Table for accounts Proper in the 63. place, under the word *Buying*, and turn to the quoted places of the same.

9. When you meet with passages of Shipping, with the dependances: See the before named Table, and the quoted places, with the Rules of Aide.

10. Concerning Advices of Sales, or Returns from your *Factor*: Turn to the said Table, and the quoted places, with the Rules of Aide. So of other matters and Occurrences by study you may find assistances in this book.

OF FACTORAGE ACCOUNTS.

1. When you receive Wares to sell for another mans accompt: See the Table of *Factorage* in the 122. place, seeking there for Receips of Wares, and the quoted place will direct you to the directions. You may find instances in the Journall: the like assistances by industry, will reveal themselves unto you for your encouragement against such occurrences as may encounter you in the passages

OF COMPANY ACCOUNTS.

12. When you come to Company accounts, and meet with passages of Wares bought, or sold: See the Table in the 174. place; then turn to the quoted places, and the matter will be made plain: do the like for Exchanges, Shippings, or what else occasioneth; and if you find not your selves fully satisfied, *Repair to me*, and I will be ready to appease your (herein) unsatisfied desire.

Vale.

IN-

INTRODUCTION.

THE FIRST PLACE.

SPEAKERS,

Philo-Mathy. School-Partner.

Phil. HOw now School-Partner? Whither away thus ſolitary? it ſeems you are in ſome ſerious Meditation.

Sch. Surely you have judged aright: for I was muſing upon our Maſters Inſtructions of Book-keeping, taught us by way of Queſtions and Anſwers; whereof I have forgotten much, becauſe I frequent not the daily examination.

Phil. Very likely: *For Exerciſe is the Preſerver of Art*; therefore do I daily reſort to the 2 examination, which (you know) our Maſter continually uſeth: the which not onely confirmeth what we have, but it is likewiſe *an Augmenter of Knowledg*, according to the Motto of James Peel: *Practice procureth perfection.*

Sch. Surely you ſay truth: Therefore I intreat you (ſeeing we have time and opportunity) to queſtion me in ſuch things as at preſent are readieſt in your mind; beginning with the firſt grounds of our Maſters Inſtructions, and ſo in brief ſort to wade through them all, for the refreſhing of my memory.

Phil. Very gladly: for in queſtioning of you I ſhall be the better confirmed in that which 3 already I have obteined. But ſeeing that all good gifts (even in mean Mechanical matters) proceed from the *All-giver*, as in *Exod.* 31. Ver. 2,3,4,6,7. appeareth, therefore do I humbly intreat my underſtandings illumination from thee:

O! al-vervullend' Een, die alles ſcheppe zyt,
Self-ſtandigh weezen, zonder Stof, of form, of Tydt,
Of yet dat ons begrip, dedenken kan, of vaten:
Al-ſchoon, Almatigh, Wys, end' Goedigh boven maten!
Onnoemelike-All, All-heerſchende Natuur!
Weet-wzaaks milde Bozn! Stort ghy te dezer uur,
Of Straal, of Kracht, of Ghees! zont my wisdom, and zeeghe,
Dat ick den grond uyt-vind', end' onder wyz' ter deeghe,
Ons weet maer ſtuck-werk is, vol ougheſt adigheden,
Wy ſluyten huyden a'ers vaak dan my ghiſt:en deeden,
Heeft als de Menſch hogh vlieght (end' miſt uw Hulp O Heer)
Hy ſnevelt on-bewaand met Icarus ter neer!
Ach! Laat zelf achtings Lieſd, of waan my doe gheen ſchennis,
Gheeft my een ſcherp begrip, Goed wzdeel, ware kennis.
Der dinghen onder ſcheid dwzu, uyt my te Leeren,
Te ſchiften Goed, end Quaad, valt dit! wat mach my deeren?

Taking now my beginning from our Masters grounds, I intend in order (according to capacity) to passe through them all: and being that Book-writing, by way of Debitor and Creditor, after the (so termed) Italian manner, is renowned to be an exquisite knowledg, shew me its event.

Sch. The Event or End is (saith one) that which moveth to *Action*, and the End finall is ever better then that which is for the End; yet this End cannot be attained, but by another thing intended, as a means thereunto: So, that all things which (as means) are for, and conduce to the End, are not intended, nor prosecuted, but out of a deliberate and full intention of the End.

In like manner.

The End of Book-writing is to give contentment unto the Book-owner, and to shew him (or them, whom they do concern) at all times, and in every degree, how his Estate standeth in the so written Books. For, the view of a well established Estate in a mans Books, procureth contentment unto the possessor; yet this contentment (for no rest without former labour) cannot be attained, but by another thing intended as a means thereunto: to wit, *Book-keeping-knowledge*: and being known, prosecuted, and affected; the same being very Requisite, Usefull, and Commodious for the writing.

Of { Princely Revenues, findings of Customes, and the like duties; of which at present I intend not to treat, but may hereafter have some occasion to shew the necessity thereof in Princely Courts, as well as in Merchants passages Of the which there is a worthy work compiled in Dutch for Prince Maurice, Conte of Nassaw, which he learned of the Compiler, Simon Stevin his Mathematician, and exercised the same in his Court, which still (as I have been informed) is there in use, as also in the Swethian Court, and elsewhere.

Merchants-trading; being for *Proper*, *Factorage*, or *Company* accounts: of this I intend to speak at present.

And this Mirrour of Estate is not to be seen in any Book, but onely in the Leager, whose proper office it is to shew the Estate of the same to the Book-owner.

Of needlesse Books

This reproveth the keeping of a mans Estate in many Books: as in a Book of Buying, another of Selling, another of Receipts, another of Shipping, and what not? All these Books cannot shew a mans Estate, nor Case of standing with any man, or in any Commodity, untill all matters are drawn to a head upon a paper in form of a Leager; so that they have every way as much trouble in writing their imperfect form, as we in making our work compleat at once: but the generality want capacity to apprehend the manner, and rectifie their own defects: therefore they affect this form but with small affection.

4 *Phil.* Being that the tenor of our speech concerneth *Books*, I take it not unfitting that you rehearse those Books that are most requisite for Merchants use, to avoid all those needlesse Books.

Of the Cash-Book, and Banck-Book.

Sch. A Merchant in Amsterdam useth a Cash Book, and a Banck-Book, because his Journall and Leager are (in posting) behind-hand, else the Leager might cause the avoiding for those two Books.

Of the Specie-Book.

A Merchant useth likewise a Specie-Book, More usefull for the Low-Countries then for England, because of the variety of Coines there in use; as likewise in times of controversie to approve what Coins passed in Receipt of Payment: whereof John Coutereels of Antwerp

werp hath ſhewed a worthy example in his Book called Den Stile van Boek-houden.

Of the petty Expences-Book.

More, he uſeth a Book of petty Expences for houſe-keeping, and ſmall disburſements upon Merchandizing; the which are poſted once a moneth, or quarter of a year, into the Journall, of which the ſaid John Coutereels N°. B. *fol.*9,10, 11. hath lively inſtances. Simon Stevin in his Princely Book-keeping, *fol.*52. writeth concerning this Book, thus:

This Book of Expences is likewiſe a kind of a Caſh-Book, and is onely for charges, which generally are poſted once a moneth in one ſume into the Journall: partly, for brevity, to poſt many petties into one ſumme: partly, becauſe in great mens houſes, its the proper office of ſome one man to adminiſtrate thoſe petty expences, rendring an account of each particular, as well for Muſtard and Matches to kindle the fire, as of things of greater importance, unto which end there is kept a Particular-Book.

Copy Book of Letters.

More, he keepeth a Copy Book of Letters, which informeth his memory of what he hath written unto others; and this Book is very requiſite againſt controverſies of advices, the Letters ſometimes not being well underſtood by the receiver.

Of the Memoriall.

A Merchant may uſe a Memoriall, there to note ſome things that properly appertain to no other Book: as for inſtance; I lent unto a man a ſhilling, or a pound, for a day or a week, its ſufficient to note a word or two *per* memory, without making any Journall parcell of the ſame: yea not in the Clad or Waſte-Book, for that hath another office. *Simon Stevin, fol.*21. Some enter ſuch things in the Clad, but the ſame is ſo large, that by prolongation of time its hard to be found; and cauſeth likewiſe a doubt in the Accomptant whether it ſhall be poſted, or not.

Copy Book for Accounts.

Some uſe likewiſe a Copy Book for Accounts, ſent, or delivered to any man, becauſe the Leager agreeth not compleatly in each particular parcell in order, or day, with the ſent Account; elſe that Book, and the writing thereof might be avoided, Of which form, if any man deſire an inſtance, may have it in the Book of John Coutereels, *lit.*O. *fol.*6. *&*7.

Four other principall Books doth a Merchant uſe in his Traffique, to wit:

A { *Waſte-book*, fore-runner of the Journall
Journall, or Day-book, fore-runner of the Leager.
Leager, or Gather-book, Mirrour of a mans Eſtate.
Factor-book, for the entring of each particular received, pack or parcell of wares alone, that cometh into his hands to ſell, either in Commiſſion, or for Company Account. Of theſe laſt four Books I intend to treat, and to explain their proper offices, as much as the *All-Comprizer* ſhall pleaſe to impart to my preſent memories apprehenſion.

For,

On thee, O God, I do depend,
Ever me with thy Shield depend,
That Jeſus my Redeeming Lord
May Mercies ſentence me afford:
And that the Illuminating Sp'rit
Grant that I may know my ſelf aright,
To put my confidence alone
In Trinity, but elſe-where none.
For none but thou didſt wiſdome give
Unto Bezaleel, Uri's *ſonne:*

And

And even of love thou didſt relieve
Him with another choſen One.
LORD, ſo infuſe thy gifts in me,
And aid me in this work of mine,
That it to many uſefull be,
The praiſe thereof ſhall all be thine.

WASTE-BOOK:

So called, becauſe when the matter is written into the Journall, then is this book void, and of no eſteem; eſpecially in Holland, where the buying people firme not the Waſte-book, as here our Nation do in England.

5 *Phil.* Explaine the office and dependances of the Waſte-book.
Sch. Two things are to be noted in the Waſte-book.

The {*Form* / *Office*} thereof.

The *Forme* is, that this book is lined towards the left hand with one line (but ſome uſe two) and towards the right hand with three; leaving towards the left hand a Margine or whiteneſs of an inch or leſſe, according to the books largeneſſe, to enter therein the Day, Moneth, Mark of the Commodity, or all: and between the three lines towards the right hand, there to enter the mony, as by ſeverall inſtances ſhall be made plain.

The *Office* of this book is, that onely the Daily-trading ought to be written therein, even as it is truly acted:

AS

Buying, Selling, Receiving, Paying, Drawing, Remitting, Aſſignments, Shipping, &c. and this muſt be entred immediately upon the action of the thing acted, to the end no paſſing parcells be forgotten, according to the Dutch Proverb: Dat men ſchryft, Dat blyft, That which is written, Remaineth. In this book ought neither Inventory nor Ballance of the Leager to be entred; for that is againſt the office of this book: it being onely to write Traficking paſſages in. In this book may write Maſter, Accomptant, or any Servant of the houſe, by whom the thing is acted, or by advice and order of another. In this book muſt the matter be entred in plain ſincerity as it is acted, without Debitor, or Creditor forme; for that is the proper office of the Journall: likewiſe many people underſtand the Waſte-book entrances, that apprehend not the Journall forme. In this book ought the parcels to be entred cloſe under each other as they were acted, without leaving of any empty paper, to avoid ſuſpicion of *Forging* any parcells betwixt them, upon any omitted occaſion: and each parcell ought to be ſeparated with a line from the other before written, and enſuing parcel. In this book ought the acted matter to be firſt entred; partly, becauſe it is a fore-runner of the Journal: eſpecially when the Merchant uſeth an Accomptant that dwelleth without his houſe; for he may ſometime be abſent when ſuch matters are acted. Again, there may be an error committed in Weight, Meaſure, Quantity or Caſting. Again, becauſe the matter or condition may be changed, by diminiſhing or augmenting of any thing; or by wholly leaving out of any matter, the bargain being broken, and ſo that parcell cancelled there: for Blotching or Racing out of any parcell in the Journall is unbeſeeming.

6 *Phil.* What conſiderations elſe are to be obſerved in this Waſte-book?
Sch. Five other things muſt be duely obſerved in this book:
1. The Year, Moneth, Day, Town or Place where ſuch matters are acted.
2. The Name and Surname of the Party with whom we trade: or, if it be Factorage, then unto the former name muſt be added the Owners name for whom the thing is effected, as likewiſe the place of his Reſidence: and whether the Bargain be for Time or Ready mony, that's alike, in reſpect of Booking the ſame unto him whoſe Commodities they are.

3. The

3. The quantity or quality of the thing traded for: as, Ells, Pieces, Colours, Weight, Mark, Number, Exchanges, Assignments, or the like.

4. The value of price of the thing traded for: whether Wares, Exchanges, or the like.

5. The conditions or circumstances that were used about the matter: as Time, Suretiship, Bonds given, or taken, Brokeridge, &c.

The Waste Book parcells are of tenour, as the ensuing examples.

Anno 1630. *the* 25. *of March, in London.*

	L	s	d
Marmaduke Grimston of Northampton, lendeth me 68. l'. untill the first of May next coming: which summe (by his assignment) my Cashier receiveth of *Arthur Manering*, in consideration whereof I am to allow him certain mony; being, with principall	69	15	7
Day. 27. Assigned *Sybrant Johnson* upon *Thomas Coster*, for the accompt of *Seager Solt*, to receive, 495. l'. the remainer hath my Cashier received of *John Sybrantson*, by assignment of the said *Coster*, with 7. l'. 10. for six weeks time forbearance: the whole being	951	9	—
1630. March 30. Agreed with *Jacob Johnson* of Marken, to let him have 3000. Florines for Franckford, at 81. d. Flemish, to be repayd to me, or Assignes, the first of June next; as the Exchange shall then return from Franckford: this being mony for the Company of *Edward Denis* at Northampton and me, each one halfe, producing	1012	10	—
In part of payment of the same, I deliver him 18. Lasts, 7. Mudde of Rye, being in Company $\frac{1}{3}$ for *Edward Denis*, and $\frac{2}{3}$ for me; at 150. gl. each Last ready-mony, is gl. 3834. 8. 12. The remainer have I made good in Banck (for him) upon the accompt of *John Johnson* Vinck, abating 22. $\frac{2}{5}$ gl. for Banck-mony, at one *per Cent.* the whole produceth	1012	10	—

Phil. What use have those slantling strokes that are drawn in the Margine?

7 *Sch.* They have two uses: 1. They shew how far is posted out of the Waste-book into the Journall; and they are a sure mark that a man omit no parcell, being called away from his posting: neither to enter one thing twice upon the said calling away. 2. They shew how many Journal-parcells are included in such a Waste Book parcel: insomuch, that in re-pointing of the Waste-Book, a man may the easier see the quantity of the included parcells, when the Waste and Journall shall be compared against each other. Some draw those strokes on the right hand, where the mony is; but that multitude of Strokes darkneth the mony summes: *each his choice.* The Waste-Book parcells ought with all convenient speed to be posted into the Journall, and Leager, to the end the Book owner may the better discern how his case standeth with each man, and matter. Thus much of the Waste-Book in *Form, Office,* and *Circumstances:* Now,

OF THE JOURNALL:

It being the first exquisite Book, wherein carefully must be observed, that each parcel have its Charge, and Discharge: that is, the true *Debitor*, and *Creditor*, wherewith each Journal parcel ought to begin: which being well apprehended, and with fit words (according to the nature of the matter) expressed, *is one of the chiefest principles belonging*

belonging unto book-keeping. Mark well; he that can discern the true *Debitor* and *Creditor* in any propounded proposition (concerning this Art) hath the right (Theorick) *inward-ground-knowledge* and contemplation of the matters: and he, and *onely* he (with the help of Arithmetick) goeth firm in his action, to give each man his due, and book his matters under due and true Titles. It is very requisite (if possible it may be effected) that the Journall be written by one man: for in times of controversie he can best answer for his own postings.

8 *Phil.* What things are most requisite in the Journall to be noted?
Sch. Three Notable things are to noted in the Journall:

1. The *Matter* whereof it is made.
2. The *Form* thereof.
3. The *Office* whereunto it is used.

OF THE JOURNALLS MATTER.

9 *Phil.* Proceed to the Explication of the first member.
Sch. The *Matter* whereof the Journall is made, may be drawn to five chief branches: for it proceedeth

1. From the Inventary: as in the 10. and so to 61. place.
2. From Traffickes continuall Exercise: as in 62. place (including 205.)
3. From transporting of full accounts in the Leager unto a new leaf, See 206. place.
4. From the equalizing of Over, or Under-weights, Measures, or the like. See 212. place.
5. From the Leagers Conclude, or Ballancing of the Leager. See 215. place

10 *Phil.* Go on with the first branch.
Sch. An usuall Inventary generally consisteth in

Stocks,

1. Ready-mony, and that in Cash, in Banck, or both.
2. Wares remaining unsould for proper accompt: under this second member is included Houses, Lands, Rents, Ships-parts; as also Wares unsould for Factorage, or Company-accompts, and those that were formerly shipt unto another place, being as yet unsould for Proper, Factorage, or Company accompts.

Increasing improperly by means of 3. Debitors: and them againe in
1. People unto whom we formerly sould: or, that promised us payment of exchanges, and the like.
2. Factors, 3. Partners, 4. Masters, } that have not as yet given us full satisfaction.

Decreasing improperly by means of 4. Debtdemanders: and them in
1. People of whom we have bought, or whose Bills we have accepted.
2. Factors, 3. Partners, 4. Masters, } unto whom we as yet have not given full content.
5. Wares, partly sould for Factorage, of Company-account.

11 *Phil.* In the above-standing Table you speak of Stockes Increasing, and Decreasing Improperly; explain the word Improper.
Sch. Simon Stevin, discoursing of Merchants Book-keeping, *fol.* 55. with *Prince Mauritis*,

rits, concerning Stockes Increasing, and Decreasing: the Prince saith, that, *Monies*, *Wares*, and *Debitors*, Increase Stock: for the more a man hath of them, the greater will his Stock be. Contrarily, *Debt-demanders* Decrease Stock. Simon Stevin replyeth, to be of another Opinion; expressing himself with the ensuing Instance: It (saith he) in former Books I bought of Peter a Bale of Pepper upon Time; that Pepper augmenteth not my Stock: for Peter demandeth of me the value, time being expired. In like manner, my Stock decreaseth not, because Peter is a *Debt-demander*: for its as much augmented by the Pepper. But if a Bale of Pepper be given me, that, truly augmenteth my Stock: for I enter, *Pepper-debitor* to Stock. And, *fol* 54. A Merchant giving certain hundreds to Marriage with his *Daughter*, that decreaseth Stock. By this may easily be discerned, what Stock Augmenter, and Diminisher properly is.

12 *Phil.* Speaking of Stocks Increasing, and Decreasing, you rehearsed in how many parts the substance of an Inventary did consist; but let me now hear you *nominate* the true *Debitors* and *Creditors* of the same *onely*, without any other Circumstances of Dictations.

Sch. To give you the better content, I will speake of each in order as they stand: and first,

OF THE READY MONY.

13 *Phil.* How Book you the Ready-mony after the way of Debitor and Creditor?

Sch. *Cash* Debitor to *Stock*.

14 *Phil.* Why make you *Cash* Debitor?

Sch. Because *Cash* (having received my mony into it) is obliged to restore it again at my pleasure: for *Cash* representeth (to me) a man, to whom I (onely upon confidence) have put my mony into his keeping; the which by reason is obliged to render it back, or, to give me an account what is become of it: even so, if *Cash* be broken open, it giveth me notice what's become of my mony, else it would redound it wholly back to me.

15 *Phil.* Why do you use the word *Cash*, being the word *Mony* is in use amongst our Nation?

Sch. Simon Stevin treating of this word with *Prince Maurits* of *Nassau*, in the fift Head-point of his Princely Book-keeping, *fol* 52. saith, that he could give none other reason, *but onely*, that this word is in *Use*, which if it were not, I account it better (saith he) to have said, *Mony is Debitor*.

Our Master usually alledged the difference between private, and generall discourses, shewing that many words are usually among Dutch, French, and other Nations, with whom a Merchant doth trafficke: therefore he thought it fittest to use generall words, as being generally known, and most usefull in Book-keeping; else (said he) why should not *Mony* bear its *own Name* as well as other commodities?

16 *Phil.* One other Question I have to demand before you proceed, which is, Why is *Stock* made *Creditor*?

Sch. Because the word *Stock* containeth in it, all what a man possesseth; whether *Money*, *Wares*, *Debts* due to us, or the like: and (marke this well) *Cash*, yea, each particular thing that I possesse, is but a member of that whole body *Stocke*; therefore by the joynt meeting of all those members, the body (*Stock*) is made compleat.

17 *Phil.* Having passed the first part of Ready-mony, treat now somewhat

OF THE MONY IN BANCKE.

For in the hands of the Honourable *Lords* of the Bancke, I have a certain summe of money; how shalll I Book that?

Sch. Bank Debitor to Stock. *Nota: Bank* is a name uſed at Amſterdam, and elſe-where; there a Bank is kept: being a place by the City appointed, where all Bills of Exchange of 60 l. ſterl. and upward, ought to be paid and received: elſs in time of controvetſie about ſuch bills as ought, and are not paid, and repaid there; the Lords of the Bank (as I have been informed) will not give ſentence, but reject the parties, that rejected their Orders.

This name (*Bank*) is known amongſt moſt Merchants; therefore will I uſe it, and many the like words appertaining to Book-keeping, that the beginner may be acquainted with the ſame. Between Caſh and Bank are two things to be obſerved: 1. That Caſh may not be ☞ *named*, but when money is either *really* payd, or *received:* but in Bank we (often-times) pay, and are payd onely by *Bank-bills*, which in effect are as aſſignments: by them is written upon our account ſuch moneys as we by bill or agreement are to have of others: by them is written from our account, ſuch moneys as others, by bill, or agreement are to have of us. 2. Caſh often-times differeth from Bank, becauſe Bank-mony is of a more worthier price. I have known it five *per cent.* differ, becauſe of the multitude of Forreign Coins that came into the Land; ſo that their own moneys were very rare to be gotten: and very few Forreign Coins are by the Lords valued as Bank-moneys, yet Bills muſt be payd, and repayd in Bank-money.

18 *Phil.* Although it be improper in this place, yet will I move ſome other Queſtions of Bank; becauſe it is under the ſame Title: as, Suppoſe a man at ſight of a Bill from my Factor, or Friend, maketh me the ſame good in Bank preſently.

Sch. Bank Debitor to my Factor, or Friend.

19 *Phil.* Suppoſe the Bill was formerly by another accepted, and now made good in Bank upon my account.

Sch. Bank Debitor to the man that accepted the Bill; becauſe at the acceptance, I made him Debitor to my Eactor, or Friend.

20 *Phil.* Suppoſe the Bill was formerly accepted by another, and now made good in Bank upon the account of another man by my order.

Sch. The man upon whoſe account the ſaid Bill was made good, (being for his own account) Debitor to the man that had accepted the Bill.

21 *Phil.* Supoſe that *A.B.* made good upon my account a Bill formerly accepted by *B.C.* how? &c.

Sch. Bank Debitor to *B.C.* writ in by *A.B.* for we muſt regard the ground-man.

22 *Phil.* The accepting man payeth me *per* Caſh, with allowance for Bank-money.

Sch. Caſh Debitor to the accepting man, for Principall and allowance; and then, Accepting man, Debitor to Profit and Loſſe, for the Allowance-money.

23 *Phil.* But I write at ſight of a Bill drawn by my Factor, or Friend, upon the account of a Preſentor.

Sch. The drawing man Debitor to Bank; whether it be for his, or my account.

24 *Phil.* But the Bill was by me accepted before, and now ordered to another to pay it for me: *Nota*, whether in Bank, or, out of Bank, that is nothing to me.

Sch. The Promiſed man, whoſe Bill I accepted, Debitor to the Paying man; or, to him, who ordered the ſame to be payd, if he who was Debitor upon my Book, did not pay it himſelf: that concerns not me, how the Bill is payd, if my order be performed.

25 *Phil.* But I pay before the accepted Bill *per* Caſh, with Bank-moneys allowance.

Sch. The promiſed man, whoſe Bill I accepted, Debitor to Caſh, for Principall, and Allowance; and then, Profit, and Loſſe, Debitor to the Promiſed man for the allowance.

26 *Phil.* Longer upon the Branch of Ready-money I will not detain you; proceed to the ſecond Branch, in order.

Sch. The

Sch. The tenth place mentioneth ſeverall matters, all included under the name of Wares: of which I will treat in order, according to the ſaid Table.

27 *Phil.* Suppoſe I have remaining unſold in the houſe, for my proper account, Indigo, Bayes, Kerſies, Durances or the like.

Sch. Indigo, is Debitor to Stock.
Bayes, Kerſies, Durances, are Debitors to Stock, each *name* ſeverally, in a place apart, as ſhall be inſtanced in the Leager.

28 *Phil.* Suppoſe I have many petties, as Pinnes, Needles, Thimbles, Sheares, Knives, Fiſh-hookes, and twenty the like Implements.

Sch. Haberdaſheries, Merchandiſe, Norenburgheries, Debitor to Stock. The former were great Wares, and, might be ſevered each apart in their own poper place; but theſe are Pedling matters, and may be brought under any Title that agreeth neareſt unto their nature.

OF HOUSES.

29 *Phil.* How would you Book a Houſe, or Hall?

Sch. Houſe Muſcovie, ſtandeth at the foot of Saint Dunſtons hill, — Debitor to Stock.
Hall, Biſhops-hall near Bednall green, — Debitor to Stock.

LANDS.

30 *Phil.* How ſhall I Book the Lands that I have?

Sch. Land at Streaton upon Dunſmore in Warwickſhire, — Debitor to Stock.
Land at Sutton upon Bunington in Nottinghamſhire, — Debitor to Stock.
Land at Hobye in Leiceſterſhire, — Debitor to Stock.

RENTS AND LEGACIES.

31 *Phil.* How ſhall I enter the Rents, and Legacies that I am to pay out of the afore-named Houſe, or Hall?

Sch. Houſe called the Muſcovie-houſe ſtanding at the foot of Saint Dunſtons hill, Debitor to the *Demanding-man* his account of Rents, for Principall, and yearly Rent. *Nota*, All printed Books (in generall) make the Houſe Debitor to an account framed under the Title of

CHIEF SUMMES OF RENTS;

but I think it fitteſt to have the Principall manifeſted upon the mans account, becauſe it may there appear whence ſuch yearly Rents ariſe: for the Dictation of the Journall explaineth the time of all. If the Legacy be upon the Houſe onely, and not upon the Ground, and that Houſe burnt down, ſo that we are diſcharged from that charge; Re-write the parcell from the Houſe Debit, upon the Man, for Principall, and Rent-ſumme, then is that cleared.

32 *Phil.* How ſhall I Book the yearly Rent of him that dwelleth in Biſhops-hall?

Sch. The In-dwelling Man Debitor to Biſhops-hall for the yearly Rent; becauſe the Hall is charged for the Reparation.

33 *Phil.* There is a Rent, or Legacy due to me from another houſe, how ſhall I enter that?

Sch. The people that are to pay thoſe Rents, or Legacies, their account of Rents, or Legacies, Debitor to Stock: becauſe I would keep thoſe Rents from their trafficking account.

JEWELLS AND MOVEABLES.

34 *Phil.* I have Gold, or Silver Goblets, Rings, Braſſe, Copper, Tinne, Pewter, Bedding, or the like Trinckets, how? &c.

Sch. Jewells, Moveables (or what *Name* you pleaſe) Debitor to Stock: what they are the Journall expreſſeth in particular.

SHIPS-PARTS.

5 *Phil.* I have $\frac{11}{32}$ parts of one ſhip, and $\frac{7}{10}$ of another: how? &c.

Sch. Ship the Dragon of London, under the government of *William Willing*, Knight. } Debitor to Stocke.
Ship the Red Lyon of New-caſtle, in the adminiſtration of *John Geering*, Maſter. } Debitor to Stocke.

36 *Phil.* Having entred Domeſtick-affaires for *proper* accounts, proceed to Domeſtick-affaires in *Factorage* and *Company* accounts: and firſt of

WARES UNSOULD FOR FACTORAGE ACCOUNTS.

Sch. *Edward Denis* of Northampton his account of Kerſies, Debitor to Stock: if but one ſort; but if of many ſorts, under one Title.
Edward Denis of N.N. his account of Commodities, Debitor to Stock.
☞ If they are for Maſters that are in Company;
Jaſper Johnſon, and *Govert Peterſon*, in Company each $\frac{1}{2}$ their account of Indigo, Debitor to Stock.
R.C. $\frac{1}{3}$ and *E. D.* $\frac{2}{3}$ in Company, their account of commodities, Debitor to Stock.

Nota: here is to be conſidered, whether theſe Wares are all unſould, or part ſould: if all unſould, and ſtand onely charged with their firſt charge; then in the former Books was entred, *Ballance*, Debitor to *Edward Denis* of Northampton his account of Kerſies for quantity and mony: and conſequently, in this Book muſt be entred as the firſt parcell above, both for quantity and mony. But if part of thoſe Wares are ſould in the former Books, and that there is Wares, and Mony, both in Debit, and Credit of that (or the like) account; then in former Books ought the Journall parcell to be entred: Ballance Debitor to *A. B.* his account of commodities, for Peeces, and Money: entring in Credit-ſide, all the Debit-peeces under the Credit-peeces; and all the Debit money, under the Credit money, and ſo adde them both together, to make one generall ſumme in Credit, to wit. Peeces to Peeces, and Mony to Mony. Secondly, take all the quantity of the ſold Peeces, and the Mony that in Credit did ariſe in the former Book by the ſale of thoſe Peeces, and Journalize them as this:

E.D. of Northampton his account of commodities, Debitor to Ballance, for Peeces, and Mony: entring in Debit ſide all the ſould Credit Peeces, under the Debit Peeces: and all the Credit Mony ariſing from thoſe ſould Peeces, under the Debit Mony; adding then, Peeces to Peeces, and Mony to Mony in Debit, they will make in Peeces, and Mony, one generall ſumme, like that in Credit. In this ſecond was entred in the former Books, *E. D.* his commodities, Debitor to Ballance, and conſequently here; Stock muſt be Debitor to *E.D.* his account of commodities: but this being a member of Stock decreaſing, and we are as yet in Stocks Increaſing, the property of the matter will not tolerate to

ſpeak

ſpeak of it here; therefore I muſt forbear untill places opportunity permit. See the 46. place.

37 *Phil.* Proceed to

WARES UNSOULD FOR COMPANY ACCOUNT.

Sch. Indigo in Company for *George Tate* at Sutton upon Bunington in Nottinghamſhire, and me, each $\frac{1}{2}$, Debitor to Stock.
Bayes in Company, $\frac{1}{3}$ for *E.D.* of *N.* and $\frac{2}{3}$ for me, Debitor to Stock.
Kerſies in Company for *Robert Clifton*, and *James Tarton* each $\frac{1}{5}$, and $\frac{2}{5}$ for *William Hardington*, and me, Debitor to Stock.
Durance in Company $\frac{1}{2}$ for *A.B* $\frac{1}{3}$ for *B.C.* and $\frac{1}{6}$ for me, Debitor to Stock.

The ſame conſideration that before did ariſe in Factorage accounts, (to wit, Whether the Wares are wholly unſould, or part of them ſould) do again ariſe here, nothing differing, but onely in the words of the Title, which eaſily may be diſcerned: and therefore the again Rehearſall is here omitted: if I knew that my weak apprehending Learner did but in thought deſire the enlargement, I would be tedious to the Preſſe for their learningsſake. This is the cauſe why I omit the like expreſſing in *Wares abroad, unſould, for proper, Factorage, and Company accounts*; elſe, as in *Wares*, for Factorage, and Company accounts, ſome are wholly unſould at the Conclude of our Books, and ſome of them are ſould in part; even the like may, and doth happen in *Factorage*, and *Company* Sending and Voyages, againſt which ſales, the ſelling man ſtandeth Debitor to thoſe Sendings for *Factorage*, and Voyages for Company accounts: In-ſo-much, that all thoſe accounts being croſſed in manner, as in the 36. place is inſtanced, then muſt we in this place make Stock a Debitor, unto the which we are not as yet come.

WARES ABROAD UNSOULD, FOR PROPER ACCOUNT.

38 *Phil.* How ſhall the unſould Commodities be entred, that are under the hands of our Factors in England, France, Denmarke, &c. ſuppoſe they were Sugars, Pepper, Woade, Nutmegs, or the like?

Sch. Voyage to Stoad in Denmarke, conſigned for my account to *Robin Hood*, Debitor to Stock. The Journall expreſſeth what they are, by meanes of Letters, or Accounts from the ſaid Factor.

Wares abroad, unſould, for his or their account, *whoſe Factor I am.*

39 *Phil.* This is ſtill upon the ſecond Member of the Inventary, as in the 10. place; but from whence ariſeth this kinde of Entrance, that I being a Factor, ſhould as Factor, keep an account againſt another Factor, for the man, whoſe Factor I am?

Sch. The Explication of this Queſtion, is to be handled in the Diſcuſſion of the *Factor-table*, in the 122. place; but becauſe of orders ſake here in the Inventary, ſomething I intend to enter, which ſhall begin with the Originall, that the proceeding may the plainer be underſtood, and is thus: *A. B.* in my former Books, ſent me Commodities to ſell for his account, which Wares (at the receit of them) I Booked in fit *Forma*; through times contrariety, thoſe Wares were not Vendable here: of the which I adviſed my Maſter, whoſe Factor I am. The tenour of his next Letter to me concerning the ſame, was to do therein as for my ſelf: with mine, I ſent off his Wares into France, and did charges upon the ſending of them, whereof by Letter I had advice, that they as yet are unſold, and ſo I brought them from former Books.

Phil.

40 *Phil.* Let me hear you enter this according to the nature of the Inventary.

Sch. They were ſent before; and therefore I enter now.

Edward Denis of Northampton his account at Roan in France, in the Adminiſtration of *P. D.* Debitor to Stock; for the charges by me done at the firſt ſending. See 46. place.

41 *Phil.* But ſuppoſe the charges that you did at the firſt ſending were writ off from his above-named Roan account, unto his account currant, being that I would have all disburſed money upon one account; and therefore that account hath no charge now upon it.

Sch. Edward Denis of Northampton, his account at Roan in France, in the Adminiſtration of *P. D.* is Debitor to Stock: *Nota*, for a Blank ſumme, both in Debit and Credit; and muſt be ſo carried to each account *per Formam*, becauſe there muſt not be a Debitor without a Creditor, nor the contrary.

42 *Phil.* Suppoſe *P. D.* had in the former books made ſale of part, or whole; whereof you had advice then, but no Returns. See 46. place.

Sch. P. D. at Roan, for the proper account of *E. D.* at *N. N.* Debitor to Stock; for as much as the known ſales import: and ſo I paſs forward, according to the Tables tenour, unto,

Wares abroad, unſold, for Company-Account.

43 *Phil.* I perceive you cleave cloſe to the Table.

Sch. School-men (as I have read) ſay, that a good Diſputant ought never to digreſſe from the propounded Propoſition, untill it be diſcuſſed. Neither ought any Writer to commit a digreſſion from the grounds of his intended ſubject, as is here the before-entred Table in the 10. place, as alſo the enſuing three Tables; to wit, The Table of Accounts *Proper* in the 63. place: the Table of *Factorage*-accounts in the 122. place: and the Table of *Company*-accounts in the 174. place. From theſe I intend not to ſtray; but in order will work upon them (as the Table ſhall deliver matter thereunto:) the more, becauſe any one which ſhall have occaſion to ſeek a matter in any of thoſe particular Tables, whether in the *Inventaries*, *Proper*, *Factorage*, or, *Company*-Tables, may preſently know what goeth before, or, followeth his deſired matter.

44 *Phil.* But to our intended purpoſe; rehearſe ſome Inſtances of Company unſold Wares.

Sch. { Voyage to Roan, conſigned to *Pierre du Pont*, being in Company for *James Bartram*, and me, each ½ ——— } Debitor to Stock.
{ Voyage to Lisborne, conſigned to *Pedro del Verdo*, being in Company, ¼ for *Robert Clifton*, and Partner, ⅛ for *James Joyner*; and ½ for me. ——— }

45 *Phil.* Having in order waded through the ſecond branch of the Inventary-Table, in the 10. place; proceed to the third branch of Stocks increaſing: being

DEBITORS, OF WHOM WE ARE TO HAVE.

Sch. Four in number are they comprehended under, in the third branch of the 10. place, and may all be joyned as under one; yet in brief I will touch each apart: as

1. *B. C.* to whom we formerly ſold, or, that he had accepted our Exchanges, Debitor to Stock.
2. *C. D.* at Venice my account currant, Debitor to Stock.

3. Partner,

- 3. Partner, { Who hath part of My estate in his hands, to be imployed, by him for the good of our Company: *N. N.* my account by him in Company, Debitor to Stock.
- 3. Partner, { Whose part of Stock is in my hands to be by me imployed, and I am for him in disburse: *N. N.* his account by me in Company, Debitor to Stock.
- 4. *M. M.* at Colchester his account Currant, Debitor to Stock.

By the word *Currant*, do not I understand the account that is opposite to an account of *Time*, (for I distinguish them by the name of *Time*, and Ready-mony) but by *Currant*, I understand, a *Running* account, (*Conte-Courante*) upon the which all things may passe, as well for time, as Ready-mony.

46 *Phil.* Thus I see you have passed through the three branches of Stocks Increasing, with the dependances of the same in a briefe manner: what followeth next to treat of?

DEBT-DEMANDERS.

Sch. In the 10. place is shewed, that Stock hath (Improperly) a Decreasing part; and that again is divided into five Sub-divisions: of these in briefe likewise, after a plain manner: as thus,

Stocke is Debitor to
- 1. *D. E.* Of whom we formerly bought, or whose Bills in former Books we accepted, and presently Booked them, but not due to be paid in those Books.
- 2. *E. F.* at Constantinople, my account *Currant*; for that he hath made me more Returns then my sold Wares did import.
- 3. Partner, { My account by him in Company, he having paid out more then his part doth import. / His account by me in Company: I having received into my hands mony for sold Wares, and detain his part thereof, where he ought to have it.
- 4. *F. G.* His account *Currant*; the credit of which being heavier then his Debit: but whether it be in Ready-mony, or, for Wares sold upon time, thats not materiall, in respect of his *Running-accounts* form.
- 5. *G. H.* His account of Kersies, for so much as was sold upon that account in the former Book: See 36. place.
- *Durances* in Company, $\frac{1}{2}$ for *A. B.* $\frac{1}{3}$ for *B. C.* and $\frac{1}{6}$ for me: for so much as in the former Book was sold upon that account: See 37. place, it being compared with this.
- *Edward Denis* of Northampton, his account at *Roan in France*, in the Administration of *P. D.* for as much as the known Sales import. *Nota*, in the 42. place, the Factor was made Debitor to Stock, for the like summe: therefore our Stock standeth well in the like case with others. Again, we have our first charges done us good unto our Stock in the 40. place.

Stock Debitor to Voyage to Lisborne, consigned unto *Pedro del Vergo*, being in Company, $\frac{1}{3}$ for *Robert Clifton*, and Partner $\frac{1}{6}$ for *James Joyner*, and $\frac{1}{2}$ for me: for as much as the known Sales import. You must conceive, that *Pedro del Vergo*, our account, being in Company, $\frac{1}{3}$ for *Robert Clifton*, and Partner $\frac{1}{6}$ for *I. I.* and $\frac{1}{2}$ for me: either *standeth*, or, *should stand* Debitor to Stock, for the like summe, that Stock standeth Debitor to the Voyage for the Sales; for the *Voyage* cannot have a Credit, but by one, or more Debitours that *even* Counter-poize that Credit.

47 *Phil.* I have seen your *Dxterity* in the handling of the Inventary-Table, as also in the Booking of a mans known estate; but if a Merchant will not have his estate known, how

how will you behave your ſelf therein? Ha! I think I have pos'd you now. Now you are ſtall'd, I trow.

Sch. In ſuch difficult Queſtions you cannot debarre me, to take the aid of ſome Renowned Authors: for in the firſt place of our Dialogue I feared my weakneſſe, becauſe I frequented not the daily Examination; but although I frequeut not the School, I am yet not ignorant of what the Authors paſſages are upon this Sul ject: and therefore I will decide your Queſtion, with the Solution of Maſter *Henry Waninghen* in the firſt Chapter, the 17. Queſtions anſwer; his words are theſe: *Caſh muſt be entred in place of Stocke, making all that is due to us Debitor to Caſh: contrarily, Caſh Debitor to all them that are to have of us.*

With him (in the very ſame words) agreeth his Diſciple *Joannes Buingha*, who now at Amſterdam, after the death of his before-named Maſter, ſucceedeth his place in Schoolmaſterſhip. See the 38. page of his Book, printed 1627.

J. Carpenter Gent. in his *Moſt Excellent Inſtruction*, printed in London 1632. is a direct *Imitator* of both the former: *See fol.* 20.24. of his Book: and no mervaile; for the greateſt part of his publiſhed Book, is nothing elſe but a generall copy of *Henry Woninghens* Book, both in words, and number of the Queſtions. *J. C.* in his Epiſtle to the Reader, pretendeth Ignorance, of not knowing the Author, who in the French Language many years agone was eaſie to be found.

48 *Phil.* Shew me ſome Inſtances how they would Book their paſſages.

Sch. In briefe I will: and firſt,

OF THE WARES.

Grograines, Kerſies, Durances, } Debitor to Caſh.

Of the People that owe to us.

Robin Good-fellow, *Herman Hard-head*, *John Gentleman*, } Debitor to Caſh.

Of the People that we owe unto.

Caſh Debitor to { *Rowland Red-beard.* *Ralph Would-well.* *Reynſt Reach-farre.*

49 *Phil.* Suppoſe a man at the making of his Inventary hath ſome mony, how ſhall he Book that?

Sch. The before-named in the places of their Books mentioned, ſay, *The Ready-mony is not to be entred, till you diſburſe the ſame.*

50 *Phil.* Suppoſe with part of that concealed mony you bought *Wares*, and with other part, paid them unto whom you are indebted: how enter you that?

Wares, People, } Debitor to Caſh.

51 *Phil.* This being thus rehearſed, what will you conclude; have theſe (think you) digreſſed?

Sch. Suppoſe they had, what's that to me? But becauſe you ſhould not flout at me, thinking my capacity to be ſo ſtupid, that it is void of diſtinction, I will in ſome briefe notes onely touch the ſame.

Firſtly,

First, let me consider whether the Book-owner be more indebted then his Estate is worth; which if he be, then is their entrance good, for his Estates concealment: *for the Debit side of Cash ought to be heaviest, or, having no mony, it must be even, because all is paid out*: but if he have any Estate, then is the *Credit* of his Cash (who standeth in *Stocks* stead) heaviest: and therefore an *Errour*, being there is more paid, then was received.

Secondly, the commodities that we have at the making of our Inventary, were bought in *former* Books, and there made *Debitors*; and that we now enter them again *Debitors* to *Cash*, is to re-buy them: and consequently, in place of *book-reforming, book-deforming*, and an *undefendable Errour.*

Thirdly, the People whom we now make *Debitors* to *Cash*, are *absolutely* our *Debitors*; and do we *pay* them, who are to *pay* us? many men would desire to be *our* Debitors.

Fourthly, As senseleſſe is it, to make Cash *Debitor* to People that are to have of us; will they that are to have of us 100. l. for a Bill of Exchange by us accepted, say, *Come my Friend*, you have accepted an Exchange, to pay at time expired, which is now: send your man to my house, and the mony shall incontinently be paid to him? *I think nothing lesse.*

☞Fifthly, Cash may never be ☞*named. Nota, not named,* but when *money* is either truly, and really paid, or, received, as in the 17. place is mentioned. But if these People enter *forged* Imaginaries in the *Fore-front* of their Books: what is not to be expected before the *End?*

Sixthly, The *Stock* which they seek to *conceale*, is manifest in the *difference* of Cash it self. For let then transport their *Cash*, and they shall find (if as before is said, that their Estate stand well) that *Cash* is, and in transporting forward, alwayes remaineth *Creditor*. Ballance that *Cash*, and tell me what shall be done with the *difference*. Carry it to a new account, what then? there it will prove to be *Stock*. Carry it to Profit and Losse, there it will prove to be *Stockes Augmenter. Wonder is it*, that these and many other *Forrain bred-defects* must now be *cloathed in English Attire*, and passe for currant amongst us! Surely, our Judgement is weak in the *discerning of this Art.*

52 *Phil.* I perceive their passages in Booking of their Matters, doth not digest with you; is there a more plain way? discover that.

Sch. If we were as *Exact Discussors*, as we are *Imitators*; we had not been so *besotted*, as to entertain those Forrain defects, having *better at home.*

Look into *James Peele*, whose well-entrances, through neglecting Age (or disdain of Domestick Writers, and extolling of Forrain) are as strange to us, as though (as the saying is) they were written in Heathen Greek.. He sheweth us the fit ground-work, how to conceale a mans Estate, in the Booking of his private accounts, and matters manifested for Merchandizing.

Phil. Instance some particulars, how to Book the manifested part.

53 *Sch.* You speak of *part*; whether he bring in *part*, or, *All*, who can certainly know that? being that we can but *Aime* at it, as the Blind at the *colour of Cloth.* And for that which he manifesteth, may be

entred { Cash, / Banck, / Perpetuanes, / *Marmaduke* Man, / *John Knoll* at Lisborn, my account Proper, } *Debitor* unto the *Private* account.

54 *Phil.* How shall the Master, or Book-owner, enter into his *private* Books the things manifested for Merchandizing?

Sch. Generall account for Traffick, Debitor to { Cash, / Banck, / Perpetuanes, / *Marmaduke Man*, / *John Knoll* at Lisborn, my account Proper.

55 *Phil.* Suppoſe there is gained upon Wares ſould.
Sch. Wares Debitor to Private account, for the Gaines; do the like in Factor accounts, and all other, upon which Gaines ariſeth.

56 *Phil.* Suppoſe I loſe by Wares, or Exchanges.
Sch. Private account, Debitor to Wares, Exchanges, or, unto that account; upon which Loſſe ariſeth.

57 *Phil.* At the Conclude of my Book, I ſurrender *Monies*, *Debts*, and *Unſould-Wares*.
Sch. Private account Debitor to Caſh, Men, and Wares, each *name* ſeverally.

58 *Phil.* How ſhall the Book-owner enter back in his private Books the *ſurrendred* ſeverall matters?
Phil. Caſh, Men, Wares, each *name* ſeverally, Debitor to Generall account for Traffick.

59 *Phil.* How ſhall the Book-owner enter into his Private Book, the Gaines that are found upon his Book of Traffick?
Sch. Generall account for Traffick, Debitor to Profit and Loſſe.

60 *Phil.* But if he loſt in his Book for Traffick.
Sch. Profit, and Loſſe Debitor to Generall account for traffick; becauſe it hath *ſurrendred* back leſſe, then formerly was confidented unto the ſame: Judge of the Gaines likewiſe, that the Generall account for Traffick yielded more, then the firſt in-laid Principall. Here you ſee the matter *plainly diſcurſſed*. Here you ſee the ground-work, by which they are *confuted*, gathered from *one* of our *own Nation*; which to their miſ-entrings might rather have been

A worthy Refutation,
Then, by their Approbation
To bring them to our Nation.

But it ſeeemeth that this Abſurdity (and many more, which upon due Examination of their works apparently *I can make* appear) was not *diſcerned*, or, being *diſcerned*, how to amend it, *Experience had not befriended them.*

61 *Phil.* Rehearſe ſome other Inſtances of their Miſ-entrances, that (for the Reader) they may be as *Buoyes* in this *Sea*, to keep him from Ignorances Ship-wrack.
Sch. Very loth am I to *pry* any further into their Books: for their *Adſurdities* are many in divers matters. And if I ſhould dive into them all, it would be thought that I onely uttered *Satyricall Snarlings*, where my *plain meaning* is, to ſtirre them up to a more *ſerious ſtudy*, that the *ſilly* beginner be not fruſtrate of his Expectation: ſeeking in them (as one ſaith) *Sapientia*, but finding *Apedia*: therefore let me proceed towards our intended purpoſe.

62 *Phil.* Well; for this time let us do as you deſire: What followeth next to treat of, ſeeing the *Inventory*, with the Dependances (which is the *firſt matter* whereof the Journall is made) are diſcuſſed?
Sch. The ſecond matter whereof the *Journall* is made, is the next thing in order that we are to treat upon; and proceedeth from

TRAFFICKES CONTINUALL EXERCISE,

as in the Ninth place is rehearſed: wherein is to be conſidered three Principall accounts, conſiſting

In

In { *Proper* / *Factorage* / *Company* } Accounts: and each of these again, in { *Domestick-affaires*: for so I terme those things, which I in actuall Administration, administrate as chiefe Manager in the matter; whether in *Proper*, *Factorage*, or, *Company* accounts. / *Forraine-affaires*: for so do I nominate those matters, that another administrateth as chiefe Actor in the matter, without hand-action of me, or, mine: and thus do my —— { *Factor* / *Partner* } With the Wares, Bills, and Monies that I send to him, to be imployed for me. / *Friend*: unto whom I sent my Masters Wares, because they were not *Vendible* here, as in the 39. place is expressed: the said *Friend* is to be countable for the Sales thereof to me, and I to my Master, with whose order I sent them thither; he not having any acquaintance with the man, nor Trading for that place. Of these I intend to treat in *Order*, as they are entred in the above-standing Table: but first I will Book some exquisite

Rules of aide, very requisite in Trades continuance, to be learned without Book.

1. Whatsoever commeth unto us (whether Mony, or Wares) for Proper, Factorage, or Company account, the same is ——— *Debitor.*

2. Whosoever Promiseth, the Promiser is ——— *Debitor.*

3. Unto whom we pay (whether with Mony, Wares, Exchanges, Assignations) being for his own account: that man is ——— *Debitor.*

4. Unto whom we pay (as above) for another mans account:
The man for whose account we pay, is ——— *Debitor.*

5. When we buy Wares for another mans account (whether we pay them presently, or not, that is all one in the entrance) and send them unto him, or unto another by his order.
The man for whose account we bought, and sent them, is for the Wares, and Charges, ——— *Debitor.*

6. If we deliver an Assignation unto any man (whether it be our own, or anothers) that man for whose account we deliver that Assignation in payment, is ——— *Debitor.*

NOTA,

This is much like the third Article, but this is here thus entred, because this Article is here more largely explained, for the better understanding of Assignation.

7. When we, or any other man for us, sendeth commodities unto another Land, or Towne, to be sould, for *Proper* or *Company* account, then is

1. Whatsoever goeth from us (whether Mony, or Wares) for Proper, Factorage, or Company account, the same is —— *Creditor.*

2. Unto whom we Promise, the Promised man is ——— *Creditor.*

3. Of whom we receive (whether Mony, Wares, Exchanges, Assignations) being for his own account: that man is ——— *Creditor.*

4. Of whom we receive (as above) for another mans account:
The man for whose account we receive, is ——— *Creditor.*

5. When we buy for our selves, or for another man, and pay not presently,
The man of whom we bought those Wares, is ——— *Creditor.*

6. Whosoever delivereth an Assignation unto us upon any man, for his own account: the man of whom we received it, is *Creditor.*

OR,

Upon whom I deliver mine Assignation, to be paid by him for his own account, that man is ——— *Creditor.*

OR,

Whosoever (to pleasure, or accommodate me) payeth my Assignation, the accommodating man, is ——— *Creditor.*

7. When we receive advice from our Factor, that those sent commodities, or part of them are sould, or lost, then is

Voyage to ſuch a place conſigned to ſuch a man——*Debitor.*

8. When we pay Cuſtome, Inſurance, or other charges, upon the ſending of thoſe commodities, then is
Voyage (as above)——*Debitor.*

9. When we cauſe the ſent goods to be inſured, but pay it not preſently, then is
Voyage (as above)——*Debitor.*

10. When we enſure any mans ſent Wares, and receive the mony preſently, then is Caſh——*Debitor.*

11. When we Inſure any mans ſent Wares, and receive not the mony preſently, then is the man, for whoſe account we Inſured thoſe Wares,——*Debitor.*

12. When we receive advice, that the former ſent Wares, or part of them are ſold, then is
The Factor that ſold them for our account——*Debitor.*

13. If any man draw Exchanges upon us for himſelf, or for any other man, the man for whoſe account the ſame was drawn, is——*Debitor.*

14. If we remit Exchanges unto any man, for himſelf, for me, or any other man:
The Factor, *If for me*, or the man for whoſe account it was remitted, is——*Debitor.*

15. When we loſe by gratuities given, whether great, or ſmall, or howſoever, then is Profit and Loſſe——*Debitor.*

Voyage to ſuch a place conſigned to ſuch a man——*Creditor.*

8. Caſh, or charges of Merchandizing is *Creditor. Nota*, divers Merchants keep ſuch an account of charges of Merchandizing, eſpecially thoſe that have Caſhiers within their own houſe.

9. The Inſurer is——*Creditor.*

10. Inſurance-reckoning, Or Profit, and Loſſe.—— } is *Creditor.*
Chuſe of theſe which you pleaſe.

11. As above——*Creditor.*

Nota,
Merchants that trade much in this kinde, uſe an account in their Books, called *Inſurance-reckoning.*

12. When we receive *Returnes*, either in Mony or Wares, in lieu of thoſe ſould Wares, then is
The Factor that payeth us, or cauſeth us to be paid,——*Creditor.*

13. If we draw Exchanges upon any man for himſelf, or for any other man, the man for whoſe account we draw, the ſame is——*Creditor.*

14. If any man remitteth Exchanges unto us for himſelf, for me, or for another man;
The Factor, if for me, or the man for whoſe account the ſame was remitted to me is——*Creditor.*

15. When we gain by gratuities received, whether great, or ſmall, or howſoever, then is Profit, and Loſſe——*Creditor.*

63 *Phil.* Having thus placed your *Rules of aide*, proceed (as was determined) to the firſt of your before-mentioned Principall accounts.

Sch. The firſt nominated Principall account (for plain apprehenſions ſake) I will *diſplay* under the form of account.

Proper,

- *Proper*, in
  - *Domeſtick-affaires.* whoſe parts may be
    - *Buying*, upon ſeverall conditions: See the 64. place.
    - *Shipping of Wares* to another Towne, or Land, to be ſould for my account: See the 85. place.
    - *Selling* upon ſeverall conditions: See the 92. place.
    - *Abatements* upon *Wares*: See the 103. place. / *Mony*: See the 109. place.
    - *Receiving*: See the 108. place, having 12. branches.
    - *Gratuity*: See the 110. place.
    - *Paying*: See the 111. place.
  - *Forrain-affaires*, conſisting in
    - *Advice*, that the ſent goods, or, part of them are: Sould: See the 113. place. / Loſt: See the 117. place.
    - *Returnes* in *Wares*: See the 119. place. / *Mony*: See the 121. place.

64 *Phil.* The Table being entred in briefe as above, requireth an explaining; therefore let me ſee your Entrances upon each member apart.

Sch. The parts being divided into Affaires *Domeſtick*, and *Forraine*, I intend to treat firſt of the firſt; and therein again of the branches orderly as they follow, whoſe beginning is with

BUYING.

65 *Phil.* I *buy* Wheat, and pay for the ſame preſently, even upon the receit thereof: How ſhall I enter that?

Sch. Wheat Debitor to Caſh. *Nota*, Some will, that of the like Paſſages ſhould be made a double Entrance, becauſe upon all Occaſions the mans name might be found upon the Alphabet: each do his pleaſure; I account this way clear, and evident. For afterward if any controverſie ſhould ariſe, that Book (from whence the Queſtion ariſeth) will ſhew the Year, and Moneth; then is it upon my Book eaſie to be found. *Nota*, All accounts of *Commodities* muſt have lines *within*, to keep the quantity of *Ells*, *Meaſure*, *Weight*, and the like.

66 *Phil.* I Buy Rye Contant, but pay not inſtantly.

Sch. Rye Debitor to the *Man* of whom I bought it. *Nota*, the word *Contant* ſignifieth, *upon Demand*; and that again, for 1.2.3. daies, or 1.2. or three weeks: generally, it is included under one moneths time; for that which is contained under the *nomination of moneths*, is 1.2.3. or more moneths.

67 *Phil.* I buy upon two moneths time a little parcell of Pepper, Ginger, Cloves, or the like; ſome one parcell to the value of 10. l. and ſome leſſe.

Sch. Groceries, Debitor to the *Man* of whom I bought them: underſtand my meaning, which is not, that I ſhould make the Commodity Debitor to the *Mans ſervant*, becauſe I bought it of him; but unto the Principall, or Man, *to whom it belongeth*, in reſpect of my knowledge. *Nota*, the Entrance of that which I buy, upon 2. Daies, 2. Moneths, 2. Years, is all as one: for my acknowledged man muſt be known upon my Books, as well for 2. Daies, as for 2. Years.

68 *Phil.* I buy Latton-wyre upon 3. moneths paying $\frac{1}{67}$ part preſently.

Sch. Latton-wyre Debitor to the *Man Principall*, from whence it came. And then, *Man Principall*, Debitor to Caſh, for the $\frac{1}{67}$ part now paid. I enter this thus in $\frac{1}{67}$ parts, becauſe ſome make the Bought Wares Debitor to the Selling man, for the part upon Time: and Wares Debitor to Caſh, for the part paid. Here you ſee Wares are divided into two parts, (which is unſeemly) and therefore muſt have two Journall parcells: ſo there is every way as much writing, as to make the Wares Debitor to the man for the whole; and then, him Debitor to Caſh for the paid part. But if I buy ſeverall Wares to pay $\frac{1}{67}$ part in money, what brave diviſions would then ariſe? For each parcell muſt have two Debitors, and Creditors,

Creditors, which will be no ſmall trouble; or elſe they muſt learn to place their parcels with more judgment.

69 *Phil.* I buy Cloth upon 9. moneths Time, which is to ride out $\frac{1}{9}$, then to diſcount for 6. moneths: paying for them in Banck, and *enjoy* Banck-monies allowance in hand.

Sch. Cloth Debitor to the *Man*, for the whole coſt upon 9. Moneths: *and then*, the Man Debitor to Cloth for the Diſcount; *and then*, the Man Debitor to Banck for the ſumme writ in: *and then*, Caſh Debitor to Profit and Loſſe; becauſe the mony by me written in Banck, and the Diſcount, counter-vailed the firſt Principall upon 9. moneths.

70 *Phil.* I buy Barly upon 8. moneths time, diſcounting inſtantly; paying part in Mony, part by Aſſignement, part with Rye: the remainer in Banck, *abating* ſo much as the Banck-monies allowance is worth.

Sch. Barly Debitor to the *Man*, for the whole upon 8. moneths: 2. the Man Debitor to Caſh for the ſumme payd: 3. the Man Debitor unto him, who was to pay my Aſſignation for his own account: 4. The Man Debitor to Rye, for the delivered value: 5. The Man Debitor to Banck for the ſumme made good, either upon his account, or, upon the account of another, by his order: 6. The Man Debitor to Profit, and Loſſe, for Banck-monies allowance; becauſe this, and the Banck-mony, make both but one compleat part of payment: but if I had writ in Banck his compleat part of payment, and he made good the mony for Banck allowance to me, by paying it in hand; then muſt we enter, Caſh Debitor to Profit, and Loſſe: 7. The Man Debitor to Barly for the 8. moneths diſcount. *Nota, Henry Waninghen, Chapter* 2. *Queſtion* 14. entereth the Man Debitor to Profit, and Loſſe, for the diſcount. *Paſſchier Gooſſens*, in Hamburgh, printed 1594. *parcell* 44. 47. and others, entreth the like. *Johannes Buingha, folio* 39. *Queſtion* 7. entreth the like. *J. Carpenter, fol.* 34. his Booking is with *Henry Waninghen* the 14. *parcell* alike; and is onely an Imitator: and ſo of other Authors. But *premeditation* ſheweth, that the *Rebates* of commodities ſhould *not be* carried unto Profit, and Loſſe, as our printed Authors in generall do, without any further in-ſight into the nature of the matter: For *Barly*, which before was *Barly* upon *Time*, is now become *Barly* for *Ready-mony*; which at the buying (in reſpect of the Time I was to ſtand out, and have the uſe of the mony in *mine own* hands) coſt me *more* then it now will yield me *Ready-mony*; the while then *Barly* upon 8. moneths was more charged at the buying, then it now is worth *Contant*, reaſon requireth that *Barly* ſhould be *diſcharged*, becauſe I have diſburſed my mony: *See Ralph Handſon upon Abatements in his Table.*

This muſt be well regarded in *Rebates*, to the end, that each *Horſe* may bear his own Burthen; well *noting*, that the *Rebates* are not made good in *mony: See Ralph Handſon.*

☞ But if we buy ſundry commodities, and have an allowance upon the whole buying, then muſt we enter,

The man of whom I bought, Debitor to Profit, and Loſſe Proper: for *no one* commodity may *enjoy the allowance* made upon the whole Cargo, or Parcell; and to make a diviſion *pro rato*, of each commodities Capitall, would be a troubleſome (but true) worke: therefore Profit and Loſſe is the briefeſt carriage in ſuch matters, being the *Facis* after either of the wayes, redoundeth unto our finall advance for the Abatement. This in briefe.

Buying { For Ready-mony, and preſently pay: See the 65. place.
Upon time, the conditions being ſeverall: See 66, 67, 68, 69, 70.

BARTER, OR TRUCKE.

71 *Phil.* I buy Wares, for other Wares; value being equall.

Sch. In-bought Wares (what name ſoever) Debitor to the Deliverd Wares: this is ſeldome ſeen. ☞ But if writing be not tedious unto us, or we not paper-penurious, the beſt, and moſt uni-forme Booking (in reſpect of the generall verieties) of giving, or receiving of diverſities (being Wares, and Mony, or ſeverall Wares) is to have the received Wares Debitor to the Trucking Man; and then, the Trucking Man Debitor to the Delivered Wares.

Phil.

72 *Phil.* You have related your minde in things of an Equall value; but if I buy Wares paying with *other* Wares and Mony.

Sch. Henry Waninghen, Chapter 2. unto the 6. *Queſtion*, anſwereth in Dutch; 'Tgoet datmen Kopt Debit aen Caſſa, Daer naer, Caſſa Debita en't goet datmen toeghæft, *I Engliſh it:* The Wares that we buy, Debitor to Caſh; *afterwards*, Caſh Debitor to the Wares that we deliver: *as thus*, The Wares that I buy are worth 100. l. and the Wares that I deliver are worth 90. l. Conſequently, *I paying the Man*, he muſt have 90. l. in Wares, and 10. l. in *Mony*; ſo that *Caſh* is for the 10. l. paid, more *Credit* then *Debit*: therefore Caſh hath its due. With *Henry Waninghen* agreeth *J. Carpenter, fol.* 2. *parcell* 6. as bove; he writeth, the goods bought, owe unto Caſh for the whole ſumme: *and after*, Caſh oweth unto the goods, which you have delivered to the Seller, for the value of them.

73 *Phil.* Seeing you *Imitate* in entring of their words; have they your *Approbation?*

Sch. I have related their words, not as an *affectionate-Follower*, but as an *Admirer* of their *Imitation*. For as in the 17. and 51. place by this ☞ is ſaid; Caſh may not be *named* (no not *Named*) but where *Mony* is either *Really paid*, or *received*: *Nota*, and the while that it is abſolutely falſe, that Caſh hath in the above-mentioned 72. place not *paid* out 100. l. but onely 10. l. nor hath it *received* any peny of the 90. l. therefore for the 90. l. on each ſide, I ſay *Caſh* is an *Aſſe*.

74 *Phil.* But in the concluſion, it cometh all to one purpoſe.

Sch. That is not meteriall: why many words, when few may ſuffice? For *J. Carpenter fol.* 32. *parcell* 7. anſwereth *direct* to the number; *The goods which you buy, owe to the Seller:* And contrarily, *He oweth to Caſh, and to the goods which you have delivered him.* This is ſomewhat like a mans mony: But as in the 71. place is ſaid; Idleneſſe in writing, or Penuriouſneſſe in paper, is the cauſe of theſe *Folly entrances*. For not onely in this, but in Exchanges, and the like, becauſe we will not have (as ſome terme it) *a Book full of names*, we muſt have our paſſages ſmothered under the covert of *Imaginary obſcurity*; whereas we may have them delectably Booked, if we were not ſparing in writing. Daer en is met, ſonder veroriet, *Nothing without trouble*. But I have no time to diſcuſſe other mens works; therefore let me proceed.

75 *Phil.* I buy Wares, delivering a great value; and receiving the *Over-plus* back in Mony.

Sch. In-bought Wares Debitor to the Selling Man, for their value; 2. The Man Debitor to Delivered Wares, for their value: 3. Caſh Debitor to the Man, for the Received mony, to equall the Truck. So, in brief; if the Wares are of an equall value, *then enter* Bought Wares, Debitor to the Trading man: 2. Trading Man Debitor to Delivered Wares; becauſe the value is equall. If un-equall, and Mony given; *then enter*, In-bought Wares Debitor to the Trading Man: *and then*, Trading Man Debitor to Delivered Wares, and to Caſh. But if un-equall, and Mony *Received*; In-bought Wares, and Caſh, Debitor to the Trading Man: *and then*, Trading Man Debitor to *Delivered* Wares. And ſo I proceed to Wares bought, which are to be

Delivered mee, 2. 3. Weekes, or Moneths after *the agreement.*

76 *Phil.* I buy Wares, agreeing now for Quantity, and Price; but am to receive them 2. moneths hence.

Sch. The *Promiſing Man* is Debitor to *Promiſe-reckoning*.

77 *Phil.* I have already by this one parcell conceived, that you digreſſe from divers Printed Authors: for,

Paſſchier Goeſſens of Bruſſel, in the German Language.
Pieter Nicolaeſon Daventrienſis.
John Willemſon of Leuven.

John

John Coutereel of Antwerp.
Henry Waninghen of Campen.
Johannes Buingha.
F. Carpenter, Gent. and ſeverall others, do enter,

Deliverance-Reckoning Debitor to the *Selling-man.*

Sch. That is nothing to me: for they digreſſe from their own Documents. *John Willemſon of Leuven*, in the third Chapter, at the *End* of his Book called the *Goulden-School*, entreth theſe enſuing words, as a firm Principle, and Ground-rule,

Wie my yets belooft, ofte toe-zeyt, den belooven is Schuldigh:
that is,
Who-ſo-ever promiſeth, the Promiſer is Debitor.

See the ſecond Article in the *Rules of Aid*, place 62. but here is the *difference*, which of theſe two is the *promiſing* party? I ſay, the *Buyer* cannot be taken for a *promiſer*, but onely for a *Deſirour*; for he cannot *obtain*, except the *Man* with whom he treateth, grant his requeſt: therefore the Subſtance of the matter lyeth on the *Deliverers* ſide; for which purpoſe, I enter him *Debitor*: for, *promiſe obligeth.*

78 *Phil.* I buy Wares upon Delivery (as before) and bind him to the Performance by mony that he giveth me.
Sch. Then to the 76. adde, Caſh Debitor to the Promiſing man. This is not uſuall.

79 *Phil.* But if I bind him, by giving him part in hand, what, &c.
Sch. The Promiſer, Debitor to Promiſe-Reckoning, and to Caſh; for the payd mony

To buy a Ships part.

80 *Phil.* I buy 16 of a ſhip, paying part in Ready-mony; part with Wares for the Ships uſe, the Remainer upon 12. moneths time.
Sch. Ships Debitor to the Selling Man for the whole: *and then*, Selling Man Debitor to Caſh for the Mony; and to *Wares* for the quantity, and value.

TO BUY A HOUSE.

81 *Phil.* I buy a *Houſe* for Ready-mony; but ſo, that there is a Legacy of 200. l. ſtill upon the ſame, for which I pay yearly Rent, untill I releaſe the Principall.
Sch. Houſe Debitor to Caſh, for the paid ſumme, *and then*, Houſe Debitor to *R. R.* his account of *Legacies, and Rents*, for the Principall, and one years Rent: ſpecifying in the Journall, at how many years purchaſe, and at what price the ſame may be releaſed, if I will buy it out.

82 *Phil.* I buy a Houſe of a Man, for which I pay part now; the Reſidue of the Principall is to be paid upon yearly conditions: but ſo, that another man hath a Legacy out of the ſame, for which I pay him yearly Rent, beſide the firſt coſts.
Sch. Houſe Debitor to *A. B.* for the whole coſts upon time: *then*, Houſe Debitor to *B. C.* his account of *Rents and Legacies*: then, *A. B.* Debitor to Caſh for the preſent payment.

TO BUY LEGACIES.

83 *Phil.* I buy in a Legacy of *R. R.* with Gaines; paying him part with an Aſſignation upon *A. B.* from *B. C.* part with Rye, prized now at 6. moneths, which is to be diſcounted; and the compleat remainer in Banck, for which he alloweth me Banck-monies advance.

Sch.

Sch. R. R. Debitor to Profit and Losse, for the Gaines: 2. *R. R.* Debitor to *B. C.* for his Assignation, payable by *A. B.* 3. *R. R.* Debitor to Rye, for the price at 6. moneths: 4. *R. R.* Debitor to Banck, for the compleat payment: 5. Rye Debitor to *R. R.* for the discount. 6. Cash Debitor to Profit and Losse, for Banck-monies advance.

84 *Phil.* I buy a Legacy (with advance) of *C. D.* due to him from a certain House, possessed by others: part by his order I pay unto *D. E.* by an Assignement upon *E. F.* for the account of *F. G.* or, that I received from *F. G.* the remainer I pay in Banck by his order upon the account of *G. H.* abating Banck-monies allowance.

Sch. Possessing people, My account of Legacies, and Rents, Debitor to *C. D.* for the Whole summe that it cost me. 2. The same again Debitor to Profit and Losse, for as much as the Legacy by their Contract is more worth, then I bought it for. 3. *C. D.* Debitor to *F. G.* for an Assignement delivered to *D. E.* upon *E. F.* by his order. 4. *C. D.* Debitor to Banck, for his use made good upon the account of *G. H.* 5. *C. D.* Debitor to Profit, and Losse, for abatement of Banck-monies allowance.

Shipping of Wares to sell for my account.

85 *Phil.* I Ship away Wares, that already are charged Debitors upon my Book; how shall I enter them?

Sch. Voyage to Roan, consigned to *Jean du boys*, Debitor to Wares; to wit, giving them such a Title at their discharge, as was set upon them at their charge.

86 *Phil.* I ship away Wares, that I now buy, and pay present mony; not Booking them upon an account of Wares.

Sch. Voyage (as above) Debitor to Cash, for the first costs.

87 *Phil.* I ship away Wares, that I buy upon 4. moneths, to stand out the Time, not Booking them upon an account of Wares.

Sch. Voyage (as above) Debitor to the man: See the 66. place.

88 *Phil.* I ship away Wares, that I buy at 6. moneths, standing out 2. moneths, and then to discount for 4. moneths; not Booking them upon an account of Wares.

Sch. Voyage (as above) Debitor to the Selling man, for the whole; and being discounted, The Selling man Debitor to Voyage, for the discount.

89 *Phil.* My Factor, or Friend, at Amsterdam by my Order sendeth Wares to Roan (or to the like ordered place) to be sould for my account.

Sch. Voyage to Roan, consigned to *Jean du boys*, Debitor to my Factor, or Sending man; whether it be bought for Ready-mony, or Time, the Entrance is all as one, except an account of Time, and Ready-mony were kept between us, in respect of giving or taking Interest of each other: of which is spoken in the 120. place: compared with the 11. member in the 108. place.

90 *Phil.* At the sending of these Wares, I pay Custome, and other charges here.

Sch. Voyage to N. consigned to *N. N.* Debitor to Cash; for Custome, Charges, and also Insurance, if instantly paid.

91 *Phil.* But if the Insurance be not paid untill advice of the Arrivement to the place whither it was intended.

Sch. Voyage (as above) Debitor to the Inſuring man.

SELLING.

92 *Phil.* I sell Wares, and receive the mony instantly.

Sch. Cash Debitor to those sould Commodities.

93 *Phil.* I sell Wares, but am to receive the Mony some dayes after, or perhaps some moneths after the selling time.

Sch. The Buying man is Debitor to the sould commodity: *Vide* 66. place, comparing them with part of the ensuing.

94 *Phil.* I sell Wares, receiving in part Ready-mony, the residue upon two moneths.

Sch. The Buying man Debitor to the Delivered Wares, for the whole summe: *and then*, Cash Debitor to the Buying man, for the received summe.

95 *Phil.* I sell Wares, part upon 6. moneths Discount; then the Discounted Neat-summe, and the remaining Residue of the Principall to stand out upon Interest.

Sch. Buying man Debitor to Wares for the first agreed price, unrebated: 2. Buying man Debitor to Interest-Reckoning for the value: 3. Wares Debitor to Buying man for the Discount.

96 *Phil.* I sell severall Wares at 11. moneths times price, discounting immediately: in payment of the same, I receive of himself part mony, part my Assignment, firmed by *B.C.* indossed unto *C.D.* The remainer is made good in Banck upon the account of *D. E.* by order of *E.F.* abating Banck-monies allowance.

Sch. 1. Buying man Debitor to those Wares (howsoever named) for the value of the first unrebated price: 2. Cash Debitor to the Buying man, for the mony received from himself directly; *and* for the mony received by his Assignement delivered to me: 3. *E.F.* Debitor to the Buying man, for the mony by his order made good in Banck upon the account of *D. E.* 4. Profit, and Losse Debitor to the Buying man, both for Banck-monies allowance, and Discount: *Vide* 70. place by this ☞ hand.

Selling for other Wares: *Barter*, or, *Trucke.*

97 *Phil.* I sell Wares for other Wares, the Trucke being equall.

See the 71. place in Buying.

98 *Phil.* I sell Wares, receiving in payment other Wares, and mony.

Sch. Buying man Debitor to my delivered Wares, for the whole: *and then*, Received Wares, for the quantity and value; as also, *Cash* for the received mony Debitor to the Buying man.

99 *Phil.* I sell Wares, receiving back a greater parcell, and re-pay the Over-plus in mony.

Sch. Received Wares Debitor to the Trucking man for the whole: *and then*, Trucking man Debitor to the delivered Wares; and to *Cash* for the money: See 75. place. And so I proceed to Wares sould, to bee

Delivered by me 2. or 3. Weekes, or Moneths after *the agreement.*

100 *Phil.* I sell Wares, agreeing now for quantity, and price; but am to deliver them 2. or 3. weeks, or moneths hence.

Sch. Promise-reckoning Debitor to the Promised man; nominating the quantity, quality, &c. and price.

101 *Phil.* But if he give me part of payment now in hand, to binde me to performance of the delivery.

Sch. Cash Debitor to the Promised man.

Phil.

102. *Phil.* But if I by giving of him mony, binde him to the Receit.
Sch. Promiſed man Debitor to Caſh for the mony.

Abatements upon Wares bought: See 69. and 70. places.
Abatements upon Wares ſould: See 95. the 3. branch.

103. *Phil.* I buy Wares for the value of 200. l. each ⅓ upon 3. and 3. moneths, diſcounting the whole preſently.
Sch. Wares Debitor to the man for the whole 200. l. *And then*, Selling man Debitor to Wares, for the diſcount of 100. l. for 3. moneths time: *Again*, Selling man Debitor to Wares, for the diſcount of 100. l. for 6. moneths time.

104. *Phil.* I ſell Wares to the value of 300. l. payable at 4. 4. and 4. moneths, preciſe, each pay an Equall third; after ſome few dayes we agree for the preſent diſcount *à proportione*, times payments.
Sch. The buying man Debitor to Wares for the whole: *then*, Wares Debitor to the Buying man; 1. for the diſcount of 100. l. for 4. moneths: 2. for the diſcount of 100. l. for 8. moneths: 3. for the diſcount of 100. l. for 12. moneths: for ſo were their firſt payments agreed to be payd; and therefore ought to be ſo rebated.
But this is here a digreſſion; therefore to the matter of Abatements, which at preſent we have in hand.

105. *Phil.* I have formerly *bought* Wares, which I then, according to Time, and Price, entred to Book; but I find: 1. either defect in the Commodity: 2. or I abate him upon the whole parcell the odde pence.
Sch. The Selling man Debitor to thoſe Wares, for either, or both: See 70. place.

106. *Phil.* Formerly I *ſould* Wares, and according to Price, and Time, I then Booked them; but he that bought them, findeth: 1. either defect in them: 2. or he abateth me upon the whole parcell ſome odde mony.
Sch. The Wares are Debitors to the man, for either, or both. I will make it briefe: for,

Abatements in { *Wares* { Bought / Sould } at 6. moneths diſcount: { Selling man Debitor to Wares. / Wares Debitor to Buying man. }
Mony { Received / Payd } before the Time: { Profit and Loſſe, Dr. to Paying man. / Receiver, Debitor to Profit and Loſſe. }

Nota, If Abatements be made upon your ſould commodity, by reaſon of diſcounts; ſhortneſſe or badneſſe in your comodity it being opened: or, by deduction of ſome odde pence, or ſhillings; it is all one manner of Entrance: *Wares*, Debitor to the Buying man. Enter the contrary in Abatements for Wares bought.

For Mony Received, or Payd before *the Time.*

107. *Phil.* Of *A. B.* I receive an Aſſignation in payment, payable by *B. C.* four moneths after my receit; which I accepted of *B. C.* being the ſufficienter man: three moneths being expired, *B. C.* deſireth to pay in the mony, enjoying allowance, *à proportione*, of the time to come; whereunto I condeſcend.
Sch. Firſtly, *B. C.* Debitor to *A. B.* for the Aſſignation value: 2. Caſh Debitor to *B. C.* for the Received mony: 3. Profit and Loſſe, Debitor to *B. C.* for the Rebatement. *Nota*, In place of Profit and Loſſe, Intereſt-reckoning may paſſe, if we keep an account of Received, or, Payd Intereſt: or, if we will know what is Gained or loſt that way.

Paying before the time is juſt the Oppoſite.

108. *Phil.* To proceed according to the *Tables-tenour*, what followeth?
Sch. The next matter to be ſpoken of in *Order*, is

RECEIVING.

1. *Of a Debitor*, in part, or full payment: 1 *Mony*, Caſh Debitor to the Paying man: 2. *Wares*, Wares Debitor to the Paying man: 3. *Aſſignation*, the man Obliged to pay, Debitor to the Paying man. *Nota*, A man may keep the Aſſignation untill it be diſpoſed of, and then enter the man to whom we deliver the Aſſignation for payment, Debitor to the man from whence it came.

2. *Upon Depoſito:* the ſame being payd me preſently, or, not preſently: 1. If preſently; Caſh Debitor to the *Lender*, his account of Intereſt, for Chief-ſumme, received: *and then*, Profit and Loſſe (or rather) Intereſt-reckoning, Debitor to the Lender, his account of Intereſt for the allowance. *Nota*, I enter rather his account of Intereſt, then to entermixe it with his trafficking account: 2. But if we receive it not preſently; *then enter*, the *Promiſing man* Debitor to Intereſt-reckoning, for the promiſed ſumme: and being in mony received, *then enter*, Caſh Debitor to the Promiſing man, for the received principall: *Again*, Intereſt-reckoning Debitor to the Performing man, for principall, and Rent-ſumme.

3. *Expired Intereſts* of former Lent-mony, Chiefe-ſumme ſtill continued: Caſh Debitor to Intereſt reckoning, if the detainer of the principall be not charged upon his account before, for the Intereſt ſumme: or elſe, Caſh Debitor to the detainer of the principall, becauſe he was charged before for the Intereſt-ſumme.

4. *Inſurance mony*, for the Inſurance of another mans ſent goods: Caſh Debitor to Inſurance-reckoning, if I deal much that way: Or, Caſh Debitor to Profit and Loſſe: *Nota*, But if the man be already charged upon my book for the promiſed Inſurance; *then enter*, Caſh Debitor to the man. Compare this, and the 91. place, which is the Oppoſite.

5. *Wares promiſed me in the 76. place:* Concerning which, all manner of Caſualties are comprehended in, 1. Receiving the even promiſed quantity; *for that enter*, *Wares* Debitor to the Promiſer: *then*, Promiſe-reckoning Debitor to the Promiſer, for his promiſe performance: 2. Receiving *more*, *Wares* Debitor to the Promiſer for the Received value; *then*, Promiſe-reckoning Debitor to the Promiſer, for the value of the firſt agreed ſumme: 3. Receiving *leſſe*; this is even with the ſecond.

6. *By Exchange* for *Franckford*, *Hambrough*, (or the like) having no man there to repay it, but take it here at double uſance, as the Exchange now goeth for thoſe places, to repay it here again at three uſo's, at price as the Exchange ſhall go there at the expired time, when my drawn mony ſhould be due there at double uſance: *for this enter*, if preſently received, Caſh Debitor to *Franckford-exchange*, *Hambrough-exchange*, *&c.* If you agree to day, and will book it preſently, albeit you are not to receive the mony, before 2. or 3. dayes hence; *then enter*, Promiſing man Debtor to Franckford-exchange, for the promiſed value: making in your exchange-account double lines to know the Gaine, or Loſſe upon the Forraine Coines: for from thence muſt your Gain, or Loſſe be known, and not from your Engliſh mony: And when you receive the promiſed mony, *enter*, Caſh Debitor to the Promiſing man. *Again*, when your 2. moneths is expired, and that the Mony is to runne 3. moneths upon the return, before you repay it here; *then enter*, Franckford-exchange Debitor to the man, to whom it muſt be repayd back; and the time of payment being expired, ſo that we pay the man, *enter*, Man Debitor to Caſh, and there is an end with him: concerning now your Franckford-exchange, the Gaine, or Loſſe upon the ſame concerneth you.

7. *A Houſe by Marriage:* Houſe the Mary-gold in Fan-church-ſtreet, Debitor to Profit and Loſſe. *Nota*, This might be preſently carried to *Stocke*, but all what-ſo-ever paſſeth through the Waſte-book in time of Trading, I (for uniformities ſake) paſſe unto Profit and Loſſe. It is but a Ceremony, each his choiſe.

8. *A Legacy by Marriage:* The Obliged Man, or Houſe (which you pleaſe) Debitor to Profit and Loſſe, for Principall, and Rent-ſumme: *Nota*, If you take the man, *enter*, Obliged

liged man his account of Legacies, and Rents, Debitor to Profit and Losse, for Principall and Rent-summe.

9. *Mony drawn by us*, upon our Factor, keeping book after a plain manner, *without* an account of *Time*, and *Ready-Mony*. Consider: 1. If upon the delivery of your Bill, you presently receive the mony, *then enter*, Cash Debitor to *Allert Allertson* at Paris *my* account. 2. If you deliver your Bills to night, because the Post goeth away(this is usuall in Holland) and you are to receive your mony sometime to morrow, *then enter*, The Man (because he hath your Bills) Debitor to *A. A.* at Paris, *my* account; and he paying you, Cash Debitor to the man.

10. *Mony remitted unto us* by our Factor, booking it after a plain way, as above: 1. If received upon sight of the Bill, *then enter*, Cash Debitor to *A. A.* at Roan, *my* account. 2. If not upon sight, *then enter*, The Acceptor Debitor to *A. A.* at Roan, *my* account; and he paying you, Cash Debitor to the Acceptor.

11. *Mony drawn by us* upon our Factor, keeping book *with* an account of *Time*, and *Ready-mony*; because I allow him Interest for his disbursed mony: *then enter*, If presently received, Cash Debitor to *Bartell Bartelson* at Amsterdam, *my* account of *Time* untill the expired time of the Bill: *and then*, *B. B.* at Amsterdam, *my* account of *Time*, Debitor to *B.B.* at A. *my* account of *Ready-mony*; because he is then to pay it.

12. *Mony remitted unto us* by our Factor, booking it as the 11. is booked: Cash, *Or*, Acceptor Debitor to *B.B.* at Amsterdam *my* account of *Ready-mony*: Noting his *time* of payment; for he cannot (ordinarily) remit, but he payeth presently, except he remit in his own hands, I having the like value of his in *my* hands.

109. *Phil.* I perceive you presse hard upon the word *MY*: What is the reason?

Sch. The word *MY*, distinguisheth between *HIS* account, and *MY* account of *Time* and *Ready-mony*. Between *HIS*, and *MY* account in plain stile. Between *HIS* account by *me* in Company, and *MY* account by *him* in Company; but of this hereafter in due place.

110. *Phil.* Let us then proceed to the next matter of the *Table*, in the 63. place.

Sch. The next speaketh of

GRATUITY,

whether given, or received. If I Give away any thing, *then enter*, Profit and Losse Debitor to the Given matter, that stood upon my book. If I Receive a Gift, *then enter*, Received thing Debitor to Profit and Losse. *Nota*, in Princely Bookes, and in Great Companies, as East-India, or the like; they keep an account of *Gratuity* apart: making *Gratuity-reckoning* Debitor to all that they give away: and all what is given them, Debitor to *Gratuity-reckoning*, that they may know what is Gained, or Lost that way.

111. *Phil.* What is the next depending matter in the *Table*?

Sch. The following matter in the *Table*, that presenteth it self to our view, is

PAYING.

1. *Unto a Debt-demander*: Wares; Debt-demander Debitor to *Wares*: 2. Mony; Debt-demander Debitor to Cash: 3. Assignation of mine own: He Debitor to the man upon whom mine Assignation is made: 4. Assignation by another given me in payment: He Debitor to him of whom I had the Assignation.

2. *Upon Deposito*, or Interest, delivering the same presently, *enter*, The *Taker* Debitor to Cash for Principall, *then*, to Interest for Rent-summe: 2. Not delivering presently, Interest-reckoning Debitor to the Promised man for Principall onely; and when we deliver the Promised mony, *Taker* Debitor to Cash for Principall: Again, *Taker* Debitor to Interest-reckoning for Principall, and Rent summe.

3. *Expired Interests*, whose Principall we still detain upon *Deposito*, Interest-reckoning (if the Man be not credited upon his account) Debitor to Cash; else, He Debitor to Cash.

4. *Such*

4. *Such as I had formerly ſould upon Delivery*; Conſiſting in an equall quantity according to promiſe: *Promiſed man* Debitor to Wares for the delivered quantity; and then, *Promiſed man* Debitor to Promiſe-reckoning, for my promiſe performance. Whether we deliver *more*, or *leſſe*, he muſt be charged for the *new* delivered quantity; and for that quantity that he was firſt promiſed, that ſtandeth alwayes firme to be writ back, leſſe, nor more.

5. *Upon Ships-keele with advance*, uſuall: The Shipper, or Receiving-man Debitor to Caſh, for the Principall, and to Profit and Loſſe for the advance. And when he repayeth the ſame to my *Factor*, or *Man* appointed; *Factor* or *Man* Debitor to the Shipper for principall and advance. Seldome uſed: not to uſe the *Takers* name, but preſently carry it to the Factors account; Factor Debitor to Caſh for principall, and to Profit and Loſſe for the advance. This is much uſed between Eaſt-land, and Hollands-trading; and call it *Bodemery*: we may call it *Keele-Reckoning*, or Hazard upon Ships-keele, avoiding Profit and Loſſe, to ſee what is advanced, or diſ-advanced that way.

6. *An exchange drawn upon us*, by our Factor, keeping Book without an account of *Time*, and *Ready-mony*: Paying the Bill at ſight: *Charles Robinſon* at Amſterdam My account, Debitor to Caſh. Not paying the Bill at ſight, *C. R.* at, &c. My account, Debitor to the Bills preſentor: and time being expired, that I pay him; *He* Debitor to Caſh, or Banck.

7. *An exchange remitted by us*, to our Factor, keeping Book as above: we paying the man here, at the receit of his Bills upon the payer at Amſterdam, Factor My account debitor to Caſh. But the Poſt is going to night, and I receive the Bills here, paying the money to morrow, Factor my account debitor to the man here, whoſe Bills I have received; and when I pay him, the man here Debitor to Caſh.

8. *An exchange drawn upon us*, by our Factor, Booking it *with* an account of *Time*, and *Ready-mony*: Paying at ſight of the Bill: *Charles Robinſon* at Amſterdam My account of *Ready-mony*, Debitor to paying matter. But you are to take notice of his time of receit, for the taking, and giving of Intereſt. If you pay not at ſight of the Bill, Factor my account of Ready-mony, Debitor to the Bills preſentor: the time being expired, and we pay him; He Debitor to paying matter.

9. *An exchange remitted by us*, by our Factor, Booking it as the eight: Paying preſently; Factor My account of Time, Debitor to paying matter; and being paid him there, Factor My account of *Ready-mony*, Debitor to Factor My account of *Time*. But if you receive the Bills to day, and pay to morrow, Factor my account of *Time*, Debitor to the man here; and paying him, He Debitor to the paying matter. *Again*, the time being expired that my Factor receiveth the mony there, Factor my account of *Ready-mony*, Debitor to Factor My account of *Time*.

112. *Phil.* I ſee by the *Table*, that you have in ſome meaſure waded through,

DOMESTICK AFFAIRES

in Proper accounts: proceed according to the *Tables-tenour*, to that which next in order followeth.

Sch. The next depending matter to treat of, is

FORRAINE AFFAIRES

in Proper accounts; the ſame again conſiſting in *Advice* and *Returnes*.

113. *Phil.* Explain the *firſt*.

Sch. Advice from our Factor may be, 1. That the ſent commodities, or part of them are ſould: 2. That part of thoſe ſent commodities are Loſt at Sea, or the like.

114. *Phil.* Inſtance the firſt.

Sch. Concerning the Advice of *Sales*, the ſame may be Booked *Without*, or *With* an account of *Time*, and *Ready-mony*.

Phil.

115 *Phil.* Shew ſome examples how to Book them without an account of *Time*, and *Ready-mony*.

Sch. Enter the Advice as this, *Jean du Boys* at Roan, My account, debitor to voyage to Roan, conſigned to Dito *Jean*, for the Sales being ſould, either in part, or whole.

116 *Phil.* How Book you the Advice of Sales, *with* an account of Time, and Ready-mony?

Sch. Four things may be obſerved: 1. If ſould for *Ready-mony*, *Jean du Boys* at Roan, My account of *Ready-mony*, debitor to Voyage to Roan, conſigned to Dito *Jean* for Sales. 2. If ſould at Time, *Jean du Boys* at Roan, My account of *Time*, debitor to Voyage, &c. And when the Time is expired, and mony by him received, *then enter*, *Jean du Boys* at Roan My account of *Ready mony*, debitor to Dito *Jean* My account of *Time*. 3. If ſould part *mony* the reſt to ſtand out 6. moneths, *then enter*, *Jean du Boys* at Roan, My account of *Time*, debitor to Voyage, &c. for the whole ſale: and then, *Jean du Boys* at Roan, My account of *Ready-mony*, debitor to Dito *Jean* My account of Time, for ſuch part as is received. 4. If he adviſe you, that the commodities ſould upon *Time* are rebated, and the *mony* received, *enter*, *Voyage* to Roan, conſigned to *Jean du Boys*, debitor to Dito *Jean*, My account of *Ready-mony* for the diſcount: *and then*, *Jean du Boys* at Roan, My account of *Ready-mony*, debitor to Dito *Jean* My account of *Time*, for the ſumme that ſtood out upon Time.

117 *Phil.* Inſtance the goods loſt at Sea.

Sch. Two things are to be obſerved: 1. Whether they were not Inſured, 2. or Inſured. If not Inſured, Profit and Loſſe debitor to the Voyage. If Inſured, the Inſuror debitor to the Voyage. Compare this with the 91. place.

118 *Phil.* Having finiſhed the Article of *Advice*, proceed to the Article of *Returnes*, as in the 112. place is mentioned.

Sch. Returnes generally are *Wares* or *Mony*; the Returnes in *Wares* are by us Booked *without* or *with* an account of Time and *Ready-mony*.

119 *Phil.* Inſtance the firſt.

Sch. *Wares*, debitor to *Jean du Boys* at Roan, My account for principall, and charges done by him: *Again*, whether they were bought for *Time*, or *Ready-mony*, the entrance in our Book is all one.

120 *Phil.* Inſtance the ſecond.

Sch. Obſerve the enſuing Circumſtances: 1. If bought for *Ready-mony*; *Wares* debitor to Factor My account of Ready-money, for principall and charges. 2. If bought at Time: *Wares* debitor to Factor My account of Time for principall; and *Wares* debitor to Factor My account of Ready-mony, for charges payd by him. 3. If part mony, the remainer to ſtand out 6. moneths: *Wares* Debitor to Factor My account of *Time* for the whole. *Wares* debitor to Factor My account of Ready-mony, for charges paid by him: *and then*, Factor My account of *Time*, debitor to Factor My account of Ready-mony, for ſuch value as is paid by him. *Otherwiſe*, and briefer; *Wares* debitor to Factor My account of *Time*, for principall, and charges. Factor my account of *Time*, debitor to Factor My account of Ready-mony for the part of principall payd, and charges. 4. *And* being diſcounted: Factor my account of Ready-mony, debitor to Wares for the diſcount; *then* Factor My account of *Time*, debitor to Factor My account of *Ready mony*, for the whole remainer upon account of Time.

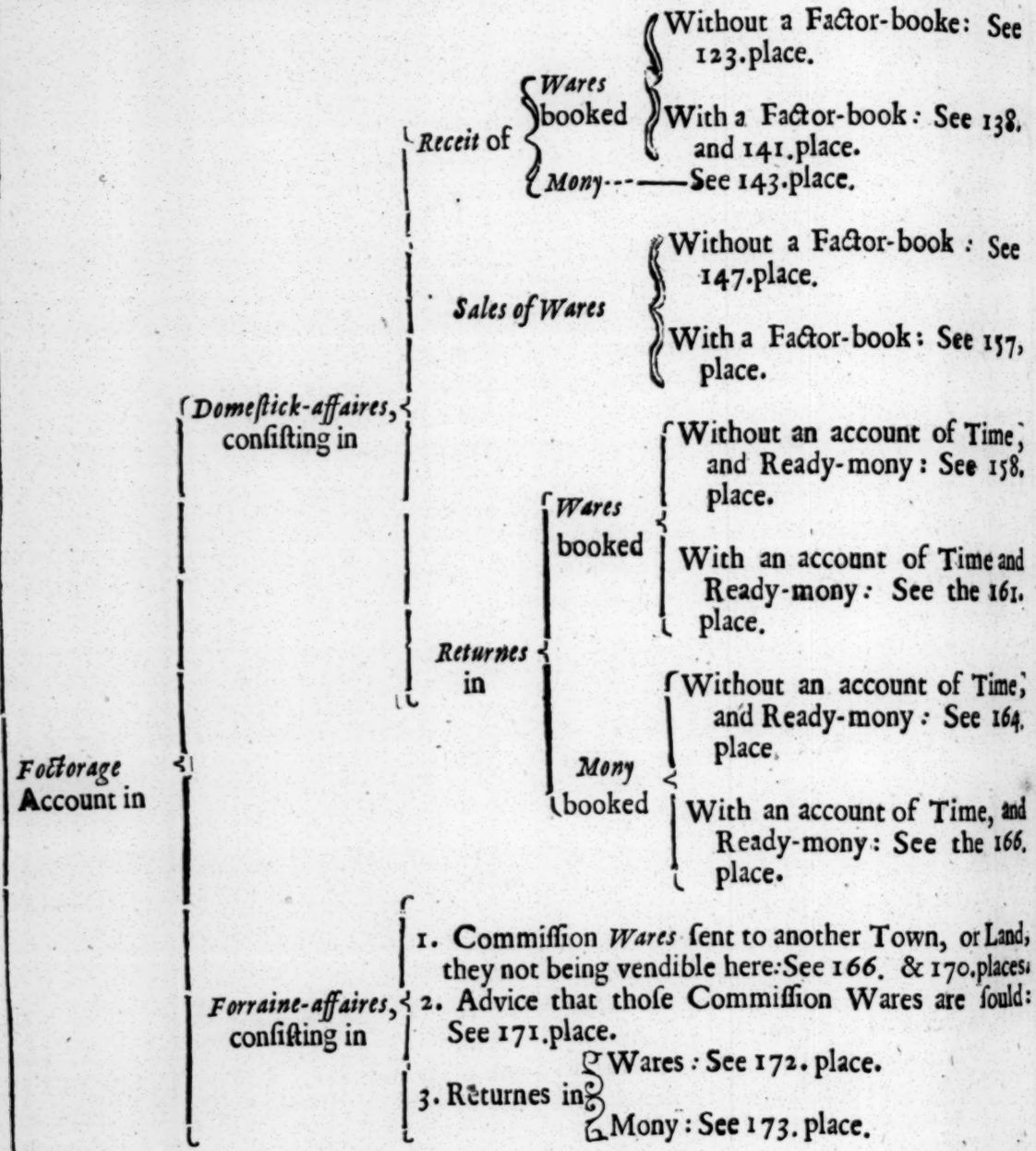
121 *Phil.* In the 118. place is mentioned, that, *Returnes* generally are *Wares*, or *Mony*; and having inſtanced *Wares*, now remaineth to ſpeak of *Returns* in *Mony*.

Sch. Concerning the contents of Returns in *Mony*, which commonly are by Exchanges: See the 9, 10, 11, 12. members of the 108. place in *Receiving*; and ſo I *finiſh* the *Table* of Accounts PROPER, being the firſt in *Order*, as in the 62. place, whoſe *Sub-diviſions* are *diſplayed* in the 63. and in ſeverall Inſtances *diſmembred*, as by the work appeareth.

Phil.

122 *Phil.* Having in ſome meaſure waded through Proper accounts, proceed to that which in Order is next to be ſpoken of.

Sch. The matter that next preſenteth it ſelf to our view, as in the 92. place appeareth, is



EXPLICATION.

123 *Phil.* There wanteth now your enlargement upon each member, for the Learner his better apprehenſion.

Sch. The *Table* is entred to find each matter in *Order*, but the unfolding of each member is to be found under the diſ-membring places of each member; as for Inſtance, I begin with

RECEITS OF WARES,

to ſell in Commiſſion, booked *without* a Factor-book: and within an account of *Time*, and *Ready-mony*.

124 *Phil.* Expreſſe the ſame with ſome Inſtances.

Sch. The booking of ſuch received Wares in commiſſion, without a Factor-book, is to *keep* an account of commodities Quantity (if Peece-wares) in the Leager; as in Proper accounts:

counts: *Example*, *John Knoll* at Amſterdam his account of Maces, Debitor to Caſh, for charges done at the receit of the ſame.

125 *Phil.* Suppoſe the ſame to be ſold, upon which ariſeth *after-charges*, as Garboling, Labourers, Brokage, &c.
Sch. Then enter, *F. K.* His account of Maces, Debitor to Caſh for after-charges.

126 *Phil.* Suppoſe that upon thoſe Sales aroſe abatements.
Sch. F. K. His account of Maces, debitor to the Trading man, for the abatements.

127 *Phil.* How ſhall I book my Ware-houſe-room, and my Proviſion?
Sch. F. K. His account of Maces, debitor to Profit and Loſs for the ſame.

128 *Phil.* Suppoſe the Maces are all ſold, and in Credit of the account the Sales produce 2200 l'. The charges, abatements, Ware-houſe-room, and proviſion in Debit, amount unto 200 l'. What ſhall be done with the differing 2000 l'. too high in Credit?
Sch. F. K. His account of Maces, debitor to *John Knoll* at Amſterdam, His account currant: then is the account of Maces ballanced.

129 *Phil.* Having expreſſed the ſame *without* an account of *Time*, and *Ready-money*, inſtance it *with* an account of *Time*, and *Ready-money*.
Sch. All accidentals what-ſo-ever may befall, are included under one of the former four Debitors: and more cannot in ſubſtance ariſe. Three of which are here in uſe, not the fourth, or the concluſion.

130 *Phil.* Inſtance the firſt three.
Sch. Unto the *Debit*, and *Credit* in the 124. and 125. places (which are as one) adde, *F. K.* His account of *Ready-money*, debitor to *F. K.* His account of Maces, for the charges of each, or both. Unto the 126. place, which is *F. K.* His account of Maces, debitor to Trading-man; *adde F. K.* His account of *Ready-money*, debitor to *F. K.* His account of Maces. *Adde* the like unto the 127. place.
With the 128. place we have here nothing to do, that having in the matters paſſages, paſſage another way.

131 *Phil.* Proceed to the next point.
Sch. Our Task is not ended here; ſo here ariſeth two other manner of entrings, *without* a Factor-book, that are very uſefull, and commodious. I inſtance the firſt thus: *I. K.* His account of Rye, debitor to *I. K.* His account of Caſh, for charges by me laid out upon the Receit, &c. Here you ſee his Caſh is more Creditor then Debitor, becauſe the money is paid out of your own Caſh: this is a generall uſe amongſt many; this way they are well acquainted withall. But how ſtands your own Caſh in the mean while? Your own Caſh hath paid out, but hath no Creditor. What now? *Are not the Hoggs in the Corn at home?* Yes, *but we cannot tell how to get them out: then enter*, *I. K.* His account of Caſh, debitor to Caſh proper, and the wound is cured for your laid-out money: and in the Debit of his Caſh appeareth, that he hath no other money, but what he had from you.

132 *Phil.* Will you alter the Debit, and Credit in the 126. place, concerning abatements?
Sch. No, that remaineth as it is there.

133 *Phil.* What change ariſeth upon 127. place?
Sch. F. K. His account of Rye, debitor to *F. K.* His account of Caſh, for Proviſion, &c. and *then enter*, Caſh proper, debitor to Profit and Loſſe, for the proviſion: for it being writ from His Caſh, muſt needs come into yours. Some of our Factors in the City have told me, that they could never make their Caſh ballance: but this inſtructeth them. The 128. place remaineth as it is.

134 *Phil.* But in the 131. place I laid out his charges, where ſhall I have them again?
Sch. When you have received any mony into His Caſh for ſould Wares or the like; enter, Caſh proper Debitor to *I. K.* His account of Caſh, for your paid-out value.

One other form of Booking Factor-accounts without a Factor-Book, is uſuall: wherein the *Owner of the Wares* deſireth to be made creditor in our Books, for the value by him ſet upon them.

Phil. Inſtance the ſame.
135 *Sch. Iohn Knoll* His account of Rye, Debitor to *Iohn Knoll* His account Currant; for the (by him) rated principall: and then, *I. K.* His account of Rye, Debitor to *I. K.* His account of Caſh, for charges. As for after-charges, abatements, and proviſion, Book them as inſtanced by the former entred Documents.

136 *Phil.* If his Rye by the Sales produce more then his firſt rates, and charges do amount unto, ſo that the credit of his Rye is heavieſt; how ſhall we deal in the ſame?
Sch. I. K. His account of Rye, Debitor to *I. K.* His account Current, for the difference.

137 *Phil.* But how if they yield leſſe?
Sch. I. K. His account Currant, Debitor to *I. K.* His account of Rye; for ſo much as the coſts and charges are heavier then the Sales. This in briefe of the paſſages that may befall in Booking of *Wares without* a Factor-Book, which we receive to ſell in Commiſſion.

Wares received, to ſell in Commiſſion, Booked *with a Factor-book:* but *without* an account of *Time*, and *Ready-mony*.

138 *Phil.* Proceed to ſome inſtances.
Sch. firſt, I intend to ſpeak a word or two of the Factor-Books-form of Ruling, which I know unto many will ſeem very abſurd, becauſe it far differeth from the form of all other Writers: yea, from the practice amongſt Merchants: how-ſo-ever *Truth feares no Taunts*. You are not compelled to Imitation. The form of the Factor-Book ſhall in due place expreſſe it ſelf with ſeverall lively inſtances.

Phil. Shew how you would have it ruled.
139 *Sch.* In briefe it ought to be ruled as the Leager is uſually ruled, with two and four lines; becauſe it hath its reflection upon the Leager, as the Leager parcells *Debitors* have upon each others *Creditors*. Example: When you receive a parcell of Wares to ſell as *Factor*, and you pay charges upon them, then you enter that received parcell upon the left-ſide of the Factor-Book, and the charges in particulars: let the charges be 5. l. between the two lines (before the Mony-lines) you enter the Leagers Caſh-folio, to ſhew upon what leafe Caſh in the Leager is made Creditor for that 5. l. And when you Book thoſe charges in your Leager upon an account of him whom they do concern; then you write them from the Debit of the Factor-Book into the Credit, there ſhewing the leafe of the Leager, where the man is made a Debitor for thoſe charges. And the account in the Factor-Book will ſtand in a form juſt as the Leager ſtandeth in the 130. place, with an account of *Time*, and *Ready-mony*. But this will ſeem very obſcure to the Learner; therefore I leave it to the view of the Factor-Book it ſelf, becauſe ſight (often) giveth better content then the Pen.

But I will expreſſe the generall uſe of a *Factor-Book* amongſt Merchants, whoſe proper uſe of the ſame is to enter each received Packe, or Parcell alone upon the *left-ſide* of the Factor-book with the Quantity, Quality, Marks, Numbers, & particular charges done at the Receits, and Sales: as alſo, the diſcounts, abatements, with proviſions,

provisions, and the like accidentals: *Nota*, and when they, or any part of them are sold, then on the right *right-side*, they write the day, Moneth, Man, Time, Conditions, Peeces, Markes, Price, and the value drawn out in the lines: Never-the-lesse, they keep an account of the Quantity in their Leager, which I applaud.

140 *Phil.* Why do they in their Factor Book keep each Pack, or Parcell alone?
Sch. Because (the same being sould) they may give an account to the Owner of each Pack alone, and the charges thereof; then can he at home adde the costs, and charges by him, and see what is gained, or lost upon each Pack: and at the years end, they send him a generall account, according to the tenour of their Leager, with his account Currant.

141 *Phil.* Relate in briefe how accounts are carried *with* a Factor-Book.
Sch. Being (as before is said) that each Pack is apart in the Factor-Book, then do some Factors make but one running-account of all passages for that Master: entring upon the same account Currant, all what is done for that man, as bought, sould, payd, received, and whatsoever may happen in his behalfe; but they that keep an account of commodities in their Leager, enter an account of commodities, and an account Currant, as by instances shall hereafter be manifested.

142 *Phil.* There resteth to treat of the same *with* an account of *Time*, and *Ready-mony*.
Sch. I fear the same will be too harsh for the beginner; therefore I will leave it to the lively work it self; which shall be made plain in comparing the Waste-Book, Journall, and Leager together about such Questions, unto which I will hasten with all possibility.

RECEITS OF MONY.

1. *Remitted unto us*: Booking the same *without* an account of *Time*, and *Ready-mony*.

143 *Phil.* Suppose I receive the same presently.
Sch. Cash, or Banck, Debitor to *A.A.* His account Currant.
Phil. Suppose the Bill is not yet due to be received.
Sch. The Acceptor Debitor to *A. A.* His account Currant: and being received; Cash, or Banck, Debitor to the Acceptor.

OTHERWISE,

With an account of *Time* and *Ready-mony*.

144 *Phil.* Suppose the first.
Sch. Cash is Debitor to *A.A.* His account of Ready-mony. If as the 144. place Acceptor Debitor to *A.A.* His account of Ready-mony. And being received, Cash Debitor to the Acceptor.

145 *Phil.* Is there any *other* variety in Booking of the same?
Sch. There is: and first, upon the 143. place; Cash for the account of *A.A.* Debitor to *A.A.* His account Currant. If as the 144. place, Acceptor Debitor to *A. A.* His account Currant: and being received, Cash for the account of *A.A.* Debitor to the Acceptor.

RECEITS OF MONY,

2. *Drawn by us*: Booking the same *without* an account of *Time*, and *Ready mony*.

Here is no change: the 143. place must have the same words: Onely in the 144. place, if you deliver your Bills to night, and receive the *Mony* to morrow; in place of the word *Acceptor*, use *Trading-man*, or *Promising-man*, all the other words are *Verbatim*. Do the like with the 145. and 146. place.

SALES OF WARES,
Booked *without* a Factor-Book, and *without* an account of *Time*, and Ready-mony.

147 *Phil.* If I ſell them for Ready-mony, and receive it preſently.
Sch. Caſh is Debitor to *B.B.* His account of Saffron, for the received value.

148 *Phil.* If I ſell, to be paid ſome daies hence.
Sch. Buying man, Debitor to *B.B.* His account of Saffron, for the quantity and value.

149 *Phil.* Suppoſe I ſell them upon 3. moneths time.
Sch. This, and the former 148. place, are alike in Booking.

150 *Phil.* Suppoſe I ſell, receiving part now; the remainer to ſtand-out 4. moneths.
Sch. Buying man Debitor to *B.B.* His account of Saffron for the whole bought parcell; *and then*, Caſh Debitor to the Buying man, for the received value: See 154. place.

151 *Phil.* Suppoſe the remainer upon 4. moneths in the 150. place, were rebated, and the reſidue of the mony paid-in.
Sch. B. B. His account of Saffron debitor to the Buying man, for the diſcount: *and then*, Caſh Debitor to the Buying man, for the received remainer. See 155. place.

OTHERWISE,
With an account of *Time*, and Ready-mony.

152 *Phil.* Suppoſe the 147. place.
Sch. Caſh Debitor to *B.B.* His account of Saffron: *and then*, *B. B.* His account of Saffron, Debitor to *B.B.* His account of *Ready-mony*, for the received value.

153 *Phil.* Suppoſe the 149. place.
Sch. The 148. and 149. are as one; and muſt be entred, Buying man Debitor to *B.B.* His account of Saffron; *and then B.B.* His account of Saffron, Debitor to *B.B.* His account of *Time*: and being paid in, Caſh Debitor to Buying man, *and then*, *B. B.* His account of *Time*, Debitor to *B.B.* His account of Ready-mony.

154 *Phil.* Suppoſe the 150. place.
Sch. Unto that which is there, *adde*, *B.B.* His account of Saffron debitor to *B. B.* His account of *Time*, for the whole: *and then B.B.* His account of *Time*, Debitor to *B.B.* His account of *Ready-mony*, for the received ſumme.
Four *Debitors* and *Creditors* ariſe after the way of my entrance. ☞ Ignorant I am not of ſome mens paſſages, who would (and may) Book them with three Journall parcells, *as thus*: Buying man Debitor to *B. B.* His account of Saffron; *and then*, Caſh Debitor to Buying man: *and then*, *B.B.* His account of Saffron, Debitor to *B.B.* His account of *Ready-mony*. Leaving ſtill in Credit of the account of Saffron, that part which is to ſtand out. But let me tell them the Bowlers Proverb, *They are from their true Byas*. For this is a firme *Document*; all that is bought, or ſould upon *Time*, muſt run upon an account of *Time*, as well as what paſſeth for *Ready-mony*, or their Booking will not be free from haulting. Never will true Book-keepings form bow its back to any mans Sloth, or Ignorance; but it will be *Tom-tell-troth* to the well experienced, even in the leaſt Miſdemeanour.

155 *Phil.* Suppoſe the 151. place.
Sch. Unto that which is there, *adde*, *B. B.* His account of *Ready-mony*, Debitor to *B.B.* His account of Saffron, for the diſcount: and then, *B. B.* His account of *Time*, Debitor to *B. B.* His account of *Ready-mony*, for that which ſtood-out in Credit of the account of *Time*.

156 *Phil.* Is there any *other way* of Booking the Sales?

Sch. There

Sch. There is: and first of the 147. place. Cash for the account of *B.B.* debitor to *B.B.* His account of Saffron, The 148. and 149. places remain as they are. The 150. and 151. have no other change, then in place of Cash, *enter*, Cash for the account of *B.B.*

157 *Phil.* What is the next matter to treat, according to the *Tables tenour* ?
Sch. Booking of Sales *with* a Factor-book: but how the same are carried in the Leager, may easily be seen in the 141. place.

RETURNES IN WARES,
Unto our Masters, whom we serve in Commission: booked *without* an account of *Time*, and *Ready-money*.

158 *Phil.* I buy Wares for *Ready-mony*, paying presently, and send then to the *Owner*, or *another* by his order.
Sch. The *Owner* debitor to Cash, for principall, and charges.

159 *Phil.* I buy them at *Time*, and send them away.
Sch. The man for whom bought, debitor to the Selling man, for principall: *then*, to Cash, for charges.

160 *Phil.* I buy, paying part *Ready-mony*, the remainer to stand out *6.* moneths.
Sch. The man for whom bought, debitor to the Selling man, for the whole principall: *then*, to Cash for charges: *then*, Selling man debitor to Cash, for what is paid him in part of the whole.

RETURNES IN WARES,
As above, booked *with* an account of *Time*, and *Ready-mony*.

161 *Phil.* Instance the 158. place.
Sch. C.C. His account of *Ready-mony*, debitor to Cash, for principall, and charges.

162 *Phil.* Instance the 159. place.
Sch. C.C. His account of *Time*, debitor to the Selling man, for principall: *then*, *C.C.* His account of *Ready-mony*, debitor to Cash, for charges: See 163. place.

163 *Phil.* Instance in the 160. place.
Sch. C.C. His account of *Time*, debitor to the selling man, for principall: *then*, Selling man debitor to Cash, for what is paid by him: *then*, *C.C.* His account of *Ready-mony* debitor to *C.C.* His account of *Time*, for paid principall: and to Cash, for the charges.

RETURNES IN MONY,
Remitted by us unto our Master, whom we serve in Commission: booking the same without an account of *Time*, and *Ready-mony*.

164 *Phil.* I remit an exchange unto *D.D.* paying the same here presently.
Sch. D.D. His account Currant, debitor to Cash. But by the Post I send away the Bills to night, and pay the mony to morrow. *D.D.* His account Currant, debitor to the Bills deliverer: and paying him; He debitor to Cash.

RETURNES IN MONY,
Drawn upon us, booked as above.

165 *Phil.* Suppose at sight of an exchange from my Master, I pay it presently.

Sch. D.D.

Sch. D.D. His account currant Debitor to Cash; but if the Bill (either first, or second) be presented to me for acceptation, as not being due till some dayes after: *D. D.* His account currant, Debitor to the Bill-presenting-man: and he being paid; *then*, he Debitor to Cash.

Returns in mony remitted by us; Booked *with* an account of *Time*, and *Ready-mony*.

166 *Phil.* I remit and pay presently.

Sch. E.E. His account of *Ready-mony*, Debitor to Cash: but if I send away the Bill to night, and pay to morrow, *E.E.* His account of *Ready-mony*, Debitor to the Bill-deliverer: and having paid him, Bill-deliverer Debitor to Cash.

Returns in momie drawn by us: Booked *with* an account of *Time*, and *Ready-mony*.

167 *Phil.* Instance the 165. place.

Sch. E.E. His account of *Ready-mony*, Debitor to Cash; and unto the second part, *enter E.E.* His account of *Ready-mony*, Debitor to the Bill-presentor: and then as there followeth.

168 *Phil.* Suppose I have mony there in his hands, and remit him the value in mine own Bills, payable unto himself, by himself for his account.

Sch. E.E. His account currant Debitor to *E. E.* My accout currant: Or *E.E.* His account of *Ready-mony*, Debitor to *E.E.* My account of *Ready-mony*: and so I proceed to

Forraine-affaires in Factorage accounts.

169 *Phil.* In the *Table* you mentioned three chiefe head-branches, expresse each in particular.

Sch. The first treateth of *Commission-Wares*, sent to another *Town*, or *Land*: they not being vendible here; or the Market being here too Low: whose *Returns* come back to me again, because my Master hath no acquaintance with this my Friend, nor Trading that way.

170 *Phil.* Suppose he had 12. Woollen-clothes standing upon your Book, which you send away, at the sending of which, you pay 2.l.13.s.4.d. charges.

Sch. I. K. of Exon, his account at Dansick, consigned to *Hans Worst*, Debitor to *I. K.* His account of Woollen-cloth, for 12. peeces written from the Debit, into the Credit of the cloth-account, with 2. l. 13. s. 4. d. being the charges done at the shipping: here you may perceive the account to stand well in quantity of peeces; and the cloth to be creditor for 2. l. 13. s. 4. d. but your Cash hath no discharge for the monies issue: *therefore enter, John Knoll*, of Exon, His account of Woollen-cloth, Debitor to Cash, entring in Debit of the cloth no peeces (for they stood even before) but onely the charges, being 2. l. 13. s. 4. d. then is your cloth-account even in mony, and Cash hath its discharge, for 2. l. 13. s. 4. d. and your Dansick-account standeth charged for 12. peeces, and 2. l. 13. s. 4. d. for charges.

Advice of Sales in Forrain-affaires.

171 *Phil. Hans Worst* at Dansick adviseth me of the Sales of the 12. clothes, whose product is——Florins Polish.

Sch. Hans Worst at Dansick, Factor for *Iohn Knoll* at Exon, Debitor to *Iohn Knoll* at Exon his account at Dansick, for so many Florins as the Neat Sales produce.

Returnes

Returnes upon thoſe Sales.

172 *Phil.* Suppoſe I receive Rye in part of Returnes.
Sch. Rye for the account of *John Knoll* at Exon, debitor to *Hans Worſt*, Factor for the ſaid *Iohn Knoll*, for ſo many Florins as the Rye coſt with charges.

173 *Phil.* Suppoſe the Returnes come in mony preſently paid me.
Sch. Caſh Debitor to *Hans Worſt* at Danſick, Factor for *Iohn Knoll* at Exon: and ſo of this account we for *this time* intend an end.

174 *Phil.* Thus *time*, *in time*, will bring the *work*, and *us* to a *finall end*. But being that *time* permitteth *time* to proceed, let us undergo the taske that the 62. place in Order injoyneth us unto.
Sch. In the 62. place is *Trafficks Continuall exerciſe*, comprehended under *three* principall accounts; to wit, *Proper*, *Factorage*, and *Company*: the two firſt are treated of; remaineth to ſpeak of the laſt, which now we intend by way of a briefe *Table* to diſ-member under the *Title* of

Company account, the Stock being promiſed
- *To me*: See the 175. place. Unto this Member may fitly be conſidered
  - Receit of the promiſed
    - *Mony*, being ———— Equall: unto which I joyne the like ſumme: See the 176. and 181. place.
    - *Mony*, being ———— Un-equall: whereof $\frac{1}{3}$ is for my Partner; and $\frac{2}{3}$ for me: See the 178. place.
    - *Wares*, being ———— Equall: unto which I joyn the like ſumme: See the 179. place.
    - *Wares*, being ———— Un-equall: whereof $\frac{1}{5}$ is for my Partner; and $\frac{4}{5}$ for me: See the 180. place.
  - *Buying*, upon ſeverall conditions: See 181. place.
  - *Wares*, ſent to be ſould for Company: See the 184. place.
  - *Payments*, ſeverally: See the 188. place.
  - *Sales*, made by meanes of ———— My Adminiſtration: See the 191. place. Factor, or Correſpondent: See the 194. place.
  - *Returnes* from Factor, or Correſpondent in ———— *Mony*: See the 198. place. *Wares*: See the 201. place.
- *By me*: See the 202. place.

Of the Stocke promiſed to me.

175 *Phil.* The *Bodies* matter being thus entred into ſeverall *Members*; let me hear your further Explication upon each alone.
Sch. The firſt in *Order* to explicate, is, *of the Stock* promiſed *to me*, for which I enter: *Promiſing-partner* His account of *Time*, Debitor to *promiſe-reckoning*; wherein may be conſidered the

1. *Receit of the promiſed Mony.*

176 *Phil.* Suppoſe he bringeth in the promiſed-ſumme, by which I am to joyn an *eqall* value,
Sch. Caſh

Sch. Cash Debitor to Partner, *his* account by me in Company: *and then*, Promise-reckoning debitor to Partner *his* account of Time, for *his* promise-performance. This way with Promise-reckoning, is not the plainest.

177 *Phil.* Suppose he is to bring in is promised Stock at severall pay-dayes.

Sch. Then enter, Partner *his* account of *Time*, debitor to his account by *me* in company, for the whole. *And*, when a pay-day is expired; *Enter*, Partner *his* account of *Ready-mony* debitor to his account of *Time*, for the expired part: and being received, Cash debitor to Partner his account of *Ready-mony*. *Nota*, this *without* Promise-reckoning is the plainest, and least writing. And if the matter be begun *without* Booking of their Promise; *enter onely*, Cash debitor to Partner *his* account by *me* in company, for the summe brought in.

178 *Phil.* Suppose my *partner* bringeth 600. l'. into my hands, whereof $\frac{1}{3}$ is for him; and $\frac{2}{3}$ for me, taken of him at Interest.

Sch. Cash debitor to Partner *his* account by *me* in company, for the whole: *then* Partner, *his* account by *me* in company, debitor to Partner *his* Interest-account, for my $\frac{2}{3}$: *then*, Interest-reckoning *proper* debitor to Partner his Interest-account, for the Interest.

2. *Receit of the Promised wares.*

179 *Phil.* Suppose my Partner bringeth 10. Broad clothes into the company, against the which I bring an *equall* value of Broad-clothes, that are already Booked in my Leager.

Sch. Brod-cloth in company for Partner and me each $\frac{1}{2}$ debitor to Partner *his* account by me in company: *then*, Broad-cloth in company for Partner and me each $\frac{1}{2}$ debitor to Broad-cloth proper.

180 *Phil.* My Partner sendeth me for our company Kersies, which cost 600. l'. being $\frac{1}{3}$ for him, and $\frac{2}{3}$ for me; paid by him $\frac{1}{2}$ *Ready-mony*, the rest at 6. moneths: upon the receit I pay 3. l'. charges.

Sch. Kersies in company, $\frac{1}{3}$ for Partner, and $\frac{2}{3}$ for me, debitor to Partner *his* account by *me* in company, for the whole: *then*, Partner *his* account by *me* in company, Debitor to Partner *his* account of *Ready-mony*, for my 200. l'. *then* Kersies in company (as before) debitor to Cash for 3. l'. *then*, Partner *his* account of *Ready-mony*, debitor to *his* account by *me* in company, for 20. s. being his part of charges.

Buying upon severall Conditions.

181 *Phil.* I buy for 200. l'. of *Wares* Ready-mony, whereof 100. l'. is mony of my Partners already in my hands.

Sch. Wares in company for Partner and me, each $\frac{1}{2}$ debitor to Cash for 200. l'. *and then*, Partner *his* account of *Ready-mony*, Debitor to Partner *his* account by *me* in company, for 100. l'. becaus (the mony being in my hands) he stood Creditor upon his account of Ready-mony.

182 *Phil.* I buy Wares for 460. l'. Ready-mony, being $\frac{1}{2}$ for my Partner, whereof I have in my hands for his 90. l'. standing in the Credit of his account of Ready-mony.

Sch. Wares in company $\frac{2}{3}$ for Partner, and $\frac{1}{3}$ for me, debitor to Cash, for 360. l'. *then*, Partner his account of Ready-mony, debitor to his account by *me* in company, for 120. l'.

182 *Phil.* I buy Wares in equall share for 100. l'. paying $\frac{1}{2}$ mony, and $\frac{1}{2}$ at 6. moneths.

Sch. Wares in company for Partner and me each $\frac{1}{2}$ debitor to the Selling-man for the whole: *then*, Selling man Debitor to Cash for the 50. l'. paid: *then*, Partner *his* account of *Time*, Debitor to *his* account by *me* in company for 50. l'. *then*, Partner *his* account of Ready-mony, Debitor to *his* account of *Time*, for 25. l'. due to me now; and he paying me Cash Debitor to Partner *his* account of Ready-mony.

Wares

Wares Shipt to another Land for Company.

184 *Phil.* I ſhip away *Wares* that are already upon my Leager.
Sch. Voyage to Venice, conſigned to *Diego del Valo*, being in Company for Partner, and me, each ½ Debitor to Wares in Company for dito Partner, and me, each ½ for principall: *then*, Voyage Debitor to Caſh for charges; *then*, Partner *his* account of *Ready-mony* Debitor to Partner *his* account by *me* in Company, for his ½ of the charges.

185 *Phil.* Suppoſe I buy Wares, paying *Ready-mony* of mine own, and ſend them away *without* entring of them into my Leager upon an account of Commodities: upon whoſe ſending I likewiſe pay the charges.
Sch. Voyage to Amſterdam, conſigned to *Simon Slodder*, being in Company ⅔ for Partner, and ⅓ for me, Debitor to Caſh, for principall, and charges: *then*, Partner *his* account of *Ready-mony*, Debitor to *his* account by *me* in Company, for his ⅔ of principall, and charges, due to be repaid me preſently.

186 *Phil.* I buy Wares, paying my part preſently, and for the remainer I aſſign him upon my Partner, who payeth him his part; the ſame I ſhip away, paying the charges.
Sch. Voyage to Roan, &c. Debitor to the Selling-man for the whole: *then*, Voyage to Caſh, for charges: *then*, Selling-man Debitor to Caſh, for my payment: *then*, Selling-man Debitor to Partner *his* account by *me* in Company, for his part: *then*, Partner *his* account of *Ready-mony*, Debitor to *his* account by *me* in Company, for his part of charges.

187 *Phil.* I order a man at Plimouth to buy Wares upon *Time*, and ſhip them to Antwerp; upon the ſending he payeth charges.
Sch. Voyage to Antwerp, &c. Debitor to Plimouth-man, for principall and charges: *then*, Partner *his* account of *Time*, Debitor to *his* account by *me* in company, for his part of principall: *then* Partner *his* account of *Ready-mony* Debitor to *his* account by *me* in Company, for his part of charges, made good to the Plimouth-man.
By theſe, compared with 90. 91. places, you may eaſily diſcern how to enter the Inſurances, whether paid, or not paid.

Payments upon ſeverall Conditions.

188 *Phil.* I pay Wares that formerly were bought at Time.
Sch. People Debitor to Caſh: *then*, Partner *his* account of *Ready-mony*, Debitor to *his* account of *Time*, for his part by *me* paid, and being received of him, Caſh Debitor to Partner *his* account of *Ready-mony*.

189 *Phil.* I (at the requeſt of my Partner) repay him back part of his principall.
Sch. Partner *his* account by *me* in company Debitor to Partner *his* account of *Ready-mony*, for his intended ſumme: *then*, Partner *his* account of *Ready-mony* Debitor to Caſh: Or, Partner *his* account by *me* in Company Debitor to Caſh.

190 *Phil.* My Partner deſireth for his accommodation 100. l. of his principall out of the Company: I condeſcend; paying part with Wares ⅔ for him, and ⅓ for me: part with Wares between *another man* and me, each ½, the remainer I pay in *Mony*.
Sch. Partner his account of *Ready-mony*, Debitor to *Wares* in Company ⅔ for him, and ⅓ for me, for 50. l. *then*, Partner (as before) Debitor to *Wares* in Company, for *another*, and me, each ½, for 30. l. *then* Partner (as before) Debitor to Caſh, for 20. l. *then* Partner *his* account by *me* in Company, Debitor to Partner *his* account of *Ready-mony* for 100. l. *then*, Partner (*other-man*) his account by *me* in Company, Debitor to Dito Partner *his* account of *Ready-mony*; becauſe I have ſold our Company-Wares for *Ready-mony*, and he may demand it at pleaſure.

Sales of Wares; made by meanes of my Administration.

191 *Phil.* I ſell for Ready-mony, and receive it preſently.
Sch. Caſh Debitor to Wares in company for *A. A.* and me, each ½; *then*, Partner *his* account by *me* in company, debitor to Partner *his* account of *Ready-mony*.

192 *Phil.* I ſell at Time.
Sch. Buying man debitor to Wares in company, being ⅔ for *B. B.* and ⅓ for me: *then*, Partner *his* account by *me* in company, debitor to Partner *his* account of Time. You may let it ſtand upon the firſt entrance: but ſee this ☞ in the 154. place.

193 *Phil.* I ſell: receiving part preſently, the remainer to ſtand out 6. moneths.
Sch. Buying-man Debitor to Wares in company for the whole: *then*, Caſh debitor to Buying-man for the received ſumme: *then*, Partner *his* account by *me* in company, debitor to Partner *his* account of *Time* for his whole part of Sale: *then*, Partner *his* account of *Time*, Debitor to Partner *his* account of Ready-mony for his received part. *Nota*, but if the Buying-man diſcount the 6. moneths ſtanding-out ſumme, and pay me the Reſidue: *then*, Caſh Debitor to the Buying-man for the received value: *then*, Wares in company Debitor to Buying-man for the diſcount: *then*, Partner *his* account of *Time*, Debitor to Partner *his* account of Ready-mony, for his part of the received ſumme: *then*, Partner *his* account of *Time*, debitor to Partner *his* account by *me* in company, for his part of the diſcount.

Sales of Wares made by meanes of Factor, or Correſpondent, being kept without an account of Time, and Ready-mony.

194 *Phil.* I have received advice from our Factor, that the ſent Wares are ſold.
Sch. Abraham Elmer at Roan, Factor for the company of *Peter Price*, and me each ½ debitor to Voyage to Roan, &c.

Sales with an account of Time, and Ready-mony.

195 *Phil.* Adviſe that the Wares are ſold for Ready-mony.
Sch. Francis Hacket at Lisborne, Factor ⅓ for Partner, and ⅔ for me, *our* account of Ready-mony, Debitor to Voyage to Lisborne, &c. for the whole ſale.

196 *Phil.* If ſould at Time.
Sch. Francis Hacket, &c. our account of *Time* Debitor to Voyage to Lisborne, &c. for the whole ſale.

197 *Phil.* If part Ready-mony, the remainer at 6. moneths.
Sch. Factor ⅔ for Partner ⅓ for me, *our* account of *Time*, Debitor to Voyage for the whole: *then*, Factor, ⅔ for Partner ⅓ for me, *our* account of Ready-mony, Debitor to Factor *our* account of *Time*, for the received ſumme. If he diſcount: *then*, Voyage to Lisborn, debitor to Factor *our* account of Ready-mony, for the diſcount; *then*, Factor our account of Ready-mony debitor to Factor *our* account of *Time*, for the Reſidue ſtanding open upon that account.

Returnes from Factor, or Correſpondent in Mony: drawn by us, without an account of *Time*, and *Ready-mony*.

198 *Phil.* I draw, and receive preſently.

Sch. Caſh

Sch. Cash Debitor to Factor $\frac{1}{3}$ for Partner, $\frac{2}{3}$ for me, for the received summe. But if we deliver our Bills to day, and receive the mony to morrow; *then*, Bills-receiver, Debitor to Factor $\frac{1}{3}$ for Partner, $\frac{2}{3}$ for me.

Returnes in Mony remitted to us, without an account of *Time*, and *Ready-mony*.

199 *Phil.* If presently received.

Sch. Cash (as above) Debitor to Factor: If by another accepted, *then*, Acceptor Debitor to Factor $\frac{1}{3}$ for Partner, and $\frac{2}{3}$ for me. And for each parcell of Received mony, *enter*, Partner *his* account by *me* in company, Debitor to Partner *his* account of *Ready-mony*, for his part of each received-summe.

200 *Phil.* If the mony be made good in Banck, and I *convert* that *banck-mony* to mine own use.

Sch Then, Profit and Losse proper Debitor to Partner *his* account of *Ready-mony*, for his part of Banck monies advance; because the principall is made good in the 199. place. In entrances of Account of *Time*, and *Ready-mony*, the Instances are formerly so severall, that by small study you may now enter them without further Documents.

Returnes in Wares from Factor, or Correspondent.

201 *Phil.* I receive Wares, which I am to sell again here for company-account.

Sch. Wares in company, being $\frac{1}{8}$ for Partner, and $\frac{7}{8}$ for me, Debitor to *David Darling*, Factor for Partner, and me, &c. and being sold, or delivered part to our Partner, the former Instances in Sales give directions. And thus much of *Stocke*, being promised *To me*; resteth now to speak of

Stocke Promised By Me, to be payd presently.

202 *Phil.* Instance this.

Sch. Partner *my* account *by him* in company, Debitor to Partner *my* account of *Ready-mony*, because he demandeth it of me presently: And I making good the Mony unto him; *then*, Partner *my* account of *Ready-mony*, Debitor to Cash.

203 *Phil.* Suppose I should bring in my *Stock* at four pay-dayes.

Sch. Partner *my* account *by him* in Company, Debitor to Partner *my* account of Time, for the whole: and $\frac{1}{4}$ being expired, *then*, Partner *my* account of *Time*, Debitor to Partner *my* account of *Ready-mony*: And paying, *then*, Partner my account of *Ready-mony*, Debitor to Cash.

204 *Phil.* Suppose gaines in his company.

Sch. Partner *my* account *by him* in company, Debitor to Profit and Losse proper.

205 *Phil.* Suppose your *Principall* and *Gain* is repaid you.

Sch. Cash Debitor to Partner *my* account by him in company. *Thus* having in some measure according to *Times* permission, passed through the *Three Tables*, and so *finished* the *Second Member* in the 9. place; being likewise the *Second Chief branch*, whereof the *Fournall* is made as in the 62. place appeareth: we are to proceed according to the *tenour* of the 9. place.

206 *Phil.* What followeth there in *order?*

Sch. To speak of the *third Ground-matter*, whereupon the *Fournall* is grounded; from which proceedeth

Transporting of Accounts in the Leager from one Leafe *unto* another.

207 *Phil.* What are the *Motives?*

Sch. They may be *two*; the one, when the *Leaves* of the Leager are full written in the Debitor, or Creditor ſide, or both. The other, becauſe the *former* accounts are concluded, ſo that upon foot of that account, generally there remaineth a remainer due to me, or from me; and we will have the account begunne again upon a *New* Leafe.

208 *Phil.* Is this all?

Sch. Herein again is to be obſerved, whether thoſe accounts that are to be Tranſported, be *Commodities-accounts*, which in *New* leaves are to be continued as upon the former: *or*, whether they are *Ships-parts*, Houſes, Rents, Lands, Intereſts, Inſurances, *Factor-accounts*, or the like: of which (for that time) we make no *eſtimation of Eſtate*, but onely a tranſport for Tradings further continuance, untill a Generall Ballance be made.

209 *Phil.* How muſt Commodities-reckonings fitly be tranſported, to make *true Journal* parcells of them?

Sch. In all tranſports (if poſſible) muſt heedfully be heeded, that not any parcell be poſted with *Blinde-ſummes*, or Blancks, *as ſome tearme them*: that is, *Not without Mony-ſummes.* Many in their Books tranſport with *Blankes* in their Leager, yet have Mony to tranſport, if they had *Art* to carry them *handſomely* forwards; to which end obſerve the enſuing Documents.

Suppoſe the *Wares* were Cambrix-cloth, and the whole *Debitor-ſide* contained 400. Peeces, which coſt 765.l'.8.s. and that the whole ſale in the *Creditor-ſide* were 278. Peeces; producing in mony 789.l'.10.s. *Nota*, theſe cannot be ſubſtracted from each other to make Journall parcells, but in the one will be Wares without Mony; and in the other Mony without Wares: which kind of Tranſports are very abſurd, though uſed by many.

Their *forme is as this Inſtance.*

	Debitor.		£				*Creditor.*		£		
2	June, coſt of Peeces. 400.	7	765	8	—	3	July, ſales of Peeces. 278.	—	789	10	—
7	Auguſt, carried to new account.		9	.24	2	—	Auguſt, carried to new account.		122	.9	—
	Peeces 400. 789.l'.10.						Peeces 400. 789. l'. 10.				

To avoid the above-entred abſurdity of *Wares* in one Journall parcell, but *no Mony*; and *Mony* in the other Journall parcell, but *no Wares*: enter as the enſuing Journall inſtance inſtanceth.

Cambrix-cloth upon *folio* 30. Debitor to Cambrix-cloth upon *folio* 12. 765. l'. 8. s. for the preſent coſts of 400. Peeces, being the whole Debitor-ſide, in Wares, and Mony for want of place tranſported to a new leafe, the mony is 765.l'.8.s.

And then

Cambrix-cloth upon *folio* 12. Debitor to Cambrix-cloth upon *folio* 30. 789. l'. 10. s. for the ſales of 278. Peeces, being the whole Creditor-ſide, in Wares, and Mony, tranſported for want of place to a new leafe, the mony being——————789.l'.10.s.

Thus ought each Journall parcell in Wares tranſporting truly to be Journalized, then the Leager will ſtand as this enſuing inſtance inſtanceth.

	Fol. 12. *Debitor.*	£				12. *Creditor.*	£		
2	June, costs of Peeces. 400.	7765	8	—	3	July, sales of Peeces 278.	— 789	10	—
7	August, carried to new ac-				7	August, carried to new ac-			
	count Peeces, ——— 278	30789	10	—		count. ——— 400	30765	.8	—
	Peeces 678. 1554. l'. 18. s.					Peeces. 678. 1554. l'. 18. s.			

And folio 30. *will stand*

7. Aug. costs of Peeces 400. 765. l'. 8. s. 7. Aug. sales of Peeces 278. 789. l'. 10. s.

Here you see the Leager stand again as formerly it did, to be continued in writing, as before: here you see each Journall parcell compleately carried: and thus ought Factor-accounts to be crossed: Forrain-mony, under Forrain-mony, as here Peeces under Peeces: and Inlandish-mony under Inlandish-mony, as before is instanced. *Nota*, Do the like in Houses, Lands, Rents, Legacies, Intereſts, Ships-parts, Insurances, and the like: because the principall (by Deduction) should not be Diminished untill the finall finishing of those accounts.

210 *Phil.* Is this an usuall course in the transporting of all kinds of accounts?

Sch. No: In your Generall accounts with Common-trading-people, as also in *Cash*, Bank, Stock, Profit and Losse, *or the like*: deduct the *Lesser* from the *Greater*, and make a Journall parcell for the *difference*, as thus:

If the *Debitor-side* of any of the above-named accounts (which are to be transported) be heavieſt, then for the *difference* make the

New account Debitor to the Old.

If the *Creditor-side* be heavieſt, then for the *difference* of any of those accounts, make the

Old account Debitor to the New.

211 *Phil.* What Observations arise from hence?

Sch. Hence is it manifeſt, that in the Leager ought to be neither *Debitor*, nor *Creditor*, but such as have their

Originall from the Journall,

whose proper Office it is, to explain why the *one man*, or *thing* is Indebted unto the other, as hereafter in the Explication of the Journall Office shall appear in the 244. place: and so I end with the *Third Ground matter*, of which the Journall is made.

212 *Phil.* Explicate the *fourth Ground-matter*, of which the Journall is made.

Sch. The *fourth Member* of the 9. place, saith, that it proceedeth from the

Equalizing, or, even-making of over, or, under-measures, Weight, Leackage, Pounds, Ells, or the like.

213 *Phil.* Instance some matters in *Proper-accounts*.

Sch. When we find any *under-measure* in Corn, or *Leakage* in Wine, or *Shortneſſe* in Length: *then enter*, Profit and Losse Debitor to the *wanting-matter*; rating it as you please: for that rating neither augmenteth, nor diminisheth your Estate; but is onely done for decentneſſe, to have mony in the Debit, and Credit of such Journall parcell.

Phil.

214 *Phil.* Rehearſe ſome inſtances in *Factorage*-accounts.

Sch. If in weight I find in any commodity leſſe by ſales, becauſe of drineſs, or the like; *enter, John Knoll* his account Currant, Debitor to *John Knoll* his account of Saffron: rating them as before, to bring them into the *true* form of *Debitor* and *Creditor*, in Journall and Leager. Hence may eaſily be gathered how to deal in Company-accounts; which I now paſſe, and ſo proceed to the next matter in order.

215 *Phil.* Whence ariſeth the *Fift Ground-matter*, that maketh a Member of the Journall?

Sch. In the 9. place it is ſaid to ariſe from the

Leagers-Concluſion, or Ballancing of the Leager.

216 *Phil.* What Cauſes may move a man to a Generall Ballance?

Sch. The ſame may be either of theſe three:

1. When the Journall, and Leager are full written; ſo that there muſt be New-Books:——
2. When a Merchant ceaſeth from Trading:——
3. When the book-Owner departeth this world:——

} Then is a Ballance requiſite.

217 *Phil.* What underſtand you by the word *Ballance*?

Sch. By *Ballance* I underſtand, *An Equall-making in Equivalent manner all the Open-ſtanding-Leager-accounts*; tranſporting all thoſe Open-ſtanding Leager differences under One laſt framed accounts Title, whoſe name Generally we call *Ballance:* for being that that account *includeth* all the Leagers remaining differences; ſo it *concludeth* with *One* ſolely it ſelf. *Nota*, the word *Ballance* ſeemeth to be borrowed from a pair of Scales: for as true Scales ought neither to be heavier then other; ſo a true taked Generall Ballance ought not to differ the leaſt naming value: for the Generall Debitor and Creditor muſt juſtly counter-poize each other in even-monies nomination; *elſe*, the Book is out of ſquare, the ſummes ill taken, or amiſſe added. In place of the word *Ballance*, I ſhould rather enter *Eſtate-reckoning:* for by drawing the whole Book to a head, I draw with *One* an account of my *Eſtate*. Simon Stevin in his *Princely Book-keeping*, carrieth the *Leagers* difference at the Years end, unto the *firſt begun* Stock when he *began* his Books: but he contradicteth himſelf. For he began well the *Firſt* day of January, in making all that owed to him *Debitors* to Stock; and Stock *Debitor* to them who were *Debt-demanders*: but at his Leagers *concluding*, the 31. of December, he entreth Stock *Debitor* to his *Debitors*; and he entreth his *Debt-demanders*, as *Augmentors* of his Stock. Such entrances made by him are but a *miſtake onely*; in me they were *meer* Abſurdities.

Ballance is either a *Triall*, or *True-ballance.*

Of the Tryall-ballance.

218 *Phil.* Relate the *manner* of making a Tryall-ballance.

Sch. Add the Debitor ſummes of all the Leager *Un-equall-open-ſtanding-accounts* upon a Paper together, or in a Book thereto prepared: *then*, add all the Creditor parcels in the whole Leager together by themſelves, becauſe the *Uniformity* of the *Generall Additions* ſhould be manifeſted; if they be to each other *equivalent*, then (if no whole parcell be left out) are the Journall *mony-parcells* truely tranſported into the Leager.

219 *Phil.* What more is to be ſaid of the Tryall-ballance?

Sch. The *Tryall-ballance* is of *two* ſorts: The firſt is a Survay (as above) of the Leager accounts,

accounts, ſo ſoon as all the parcells are tranſported out of the *Waſte-book* into the Journall, and from thence into the Leager: *Nota*, before any *unſold wares*, or *Gain*, and *Loſſe* of any accounts be meddled with. Of ſuch matter is the firſt ballance of the *three-fold-mony-ballance* in my Great Waſte-Book, printed 1621. at Amſterdam in Engliſh, and Dutch; and ſhall be in this Book.

220 *Phil.* Inſtance the ſecond ſort.

Sch. The ſecond ſort of the *Tryall-ballance* is ſeen, when all *unſould Wares*, and *Out-landiſh monies* are rated: all *Abatements*, as likewiſe *Gaines* or *Loſſes* are known. Of ſuch matter is the ſecond *Three-double-mony-ballance* in my Great Waſte-Book; and ſhall be in this. In this *ſecond* ballance is alſo compriſed the parcells appertaining to the *true* ballance: *elſe*, that ſecond ballance could not be even-weighty.

Of the True-ballance.

221 *Phil.* Proceed to the ſame.

Sch. The *true-ballance* ariſeth from the *Remainers* of Leager accounts; as well in *Mony*, Unſold Wares, *Voyages* not wholly ſold, *Houſes*, *Lands*, *People*, *&c.* not yet compleatly perfected: and are therefore tranſported to the New-Books, to be there fully finiſhed: Leaving the *Old-Books* to their perpetuall reſt, except ſome *Scrupulous* matter moleſt them. Of ſuch matter is the *Third* ballance of the *Three-double-mony-ballance* in my Great Waſte-Book, and ſhall be in this.

Obſervations in ballancing of the Leager.

But for a preparative, firſt *note*, that *even* as the Monies, Wares, Voyages, Houſes, Lands, and people were in their accounts (whether Debitors, or Creditors) even ſo muſt they ſtand in your Ballance: and ſo of each other matter. Reaſon, for Ballance repreſenteth in that onely account, all that the other repreſent through the whole Book: for if they were Debitors, Ballance is a Debitor in their place: if they were Creditors, Ballance is likewiſe a Creditor.

222 *Phil.* Go forwards in this matter.

Sch. There ought to be obſerved *A Decent Order* in Leagers ballancing: *that is*, Which account ought *firſt* to be concluded, and which laſt; both in *Debitor* and *Creditor* ſide: this is not of Neceſſity, but for Decentneſſe in Order.

223 *Phil.* Proſecute your opinion in the Order.

Sch. Firſt, ballance the accounts of the People of whom you bought: or to whom you ſould: *Reaſon*: becauſe all Diſcounts, Abatements, Miſ-caſtings, or Omiſſions that have happened, may be rectified: to the end each account may bear its own burthen: take then the difference of each mans account (being found to agree) and enter them into your Ballance-Book (as in the 218. place is mentioned) untill the finall Ballance be found even-weighty.

224 *Phil.* Which next?

Sch. Secondly, ballance the Peoples accounts with whom you had to deal for Exchanges, A[illegible]nations, or the like: entring the differences into your Ballance-Book thereunto prepared.

225 *Phil.* What followeth?

Sch. Thirdly, ballance your *Factors* accounts: firſt for *Proper*, and then for *Company*, (but there is no neceſſity in this Order, as it ſaid) the Remainers being well found, your Gain,

Gain or Losse by exchange will be apparent: and so transport that Remainer unto your Ballance-Book thereunto provided.

226 *Phil.* Explain this.

Sch. Take good heed to your *Forrain coynes* in Debitor and Creditor: if your Factor remaineth *Debitor*, then enter that *Debits* difference into the Forrain-coynes Credit, mony for mony, that the true Gain or Losse may be found.

EXAMPLE.

Suppose your Factor at Amsterdam is upon your Book Debitor gs. 2025. exchange at 33. s. 4. d. Flem. is Sterl. 202. l. 10. s. you draw 100. l. Sterl. upon him, exchange 37. s. is gs. 1110. then he remaineth your Debitor, gs. 915. exchange 33. s. 4. d. is 91. l. 10. s. Sterl. What is gained, or lost by the exchange?

1. THE FORME.

Debitor.	*Creditor.*
Due to me gs. 2025.—.—.202. l. 10—	Drawn by me gs. 1110.—.—.100. l.—.—
	Due to me gs. 915.—.—.91. l. 10.—
	Lost by exchange. 11. l.—.—
	Summe.—gs. 2025.—.—.202. l. 10.—

227 *Phil.* Instance another with gain.

Sch. I remit unto my Factor 200. l. exchange, at 38. s. 2. d. Flem. is gus. 2290. He remitteth me back again gs. 1657. 10. stuy exchange 36. s. 10. d. is 150. l. What is gained or lost by the exchange, rating the gs. 632. 10. stuy. at 33 s. 4. d. is——————63. l. 5. s.

2. THE FORME.

Debitor.	*Creditor.*
Due to me gs. 2290.—.—.200. l.—.—	Remitted me gs. 1657. 10.—.150. l.—.—
Gained by exchange—.——13. l. 5.——	Due to me gs. 632. 10.—.63 l. 5.—
Summme—gs. 2290.—.—213. l. 5.—	Summe—gs. 2290.—.—213. l. 5.—

228 *Phil.* Two Instances have you entred, wherein the Factor was a Debitor: enter the like other two examples where he may be a Creditor, with the Gain and Losse upon them.

Sch. the first form shall be the summes that I will use; and therefore the exchanges are the same.

3. THE FORME.

Debitor.	*Creditor.*
Made him good gs. 1110.—.—.100. l.—	Due to him gs. 2025.—.—.202. l. 10.—
Due to him gs. 915.—.—.91. l. 10.	
Gained by exch.——.——.——11. l.—.	
Summe——gs. 2025.—— 102. l. 10.	

229 *Phil.* Shew one with Losse, that we may have examples of all sorts.

Sch. This shall be

4. THE

4. THE FORME.

Debitor.	*Creditor.*
Drawn by him gl.1657.10.l'.150.———	Drawn by me gl.2290.——l'.200.———
Due to him gl. 632.10.l'.63.5.———	Lost by Exchan.———l'.212.5.——
Summe gl.2290.—l'.213.5.———	Summe gl. 2290.—l'.213.5.——

130 *Phil.* The former four Examples in Factorage, may (in substance) serve in Company-accounts; onely differing in *Titles*, and Division of Gain, and Losse: proceed now to the Order of your *Leagers*-Ballancing.

Sch. Fourthly, take next in hand your Voyages; first for *Proper*, then for *Company*-accounts: observing therein, whether those sent Wares are sold *wholly*, *in part*, or *none*.

131 *Phil.* Express each alone in order, by some lively Instances.

Sch. If the Wares be all sold, and the mony in Credit heaviest; then there is gained upon the Voyage by the Commodities Sale: as by the example of this

1. VOYAGE.

Debitor.	*Creditor.*
Shipt 100. Pieces of Cambrix, which cost with charges—l'.300. — —	Sold by my Factor 100. Pieces of Cambrix, for———l'.329.14.—
Gained by the Sales———l'.29. 14.—	
l'.329. 14. —	

132 *Phil.* Suppose there were onely part of those sent Wares sold.

Sch. Deal with them as here shall be shewed by this

2. VOYAGE.

Debitor.	*Creditor.*
Shipt 100. Pieces of Cambrix, cost with charges——l'.300.———	Sold 80. Pieces for———l'.320.——
Gained by the Sales———l'. 80.———	Unsold 20. Pieces at 3.l'. *per* Piece, is———l'.60.——
Pieces 100. Summe l'.380.———	Pieces 100. Summe l'.380.——

133 *Phil.* Suppose there were none of them sold.

Sch. Deal with them as shall be shewed in this

3. VOYAGE.

Debitor.	*Creditor.*
Shipt 100. Pieces of Cambrix, which cost with charges 3.l'. each Piece, is———l'.300.——	For 100. Pieces wholly unsold, carried to Ballance, at 3.l'. each Piece, is———l'. 300.——.

234 *Phil.* Suppose there be losse.

Sch. The Instance shall be as this

4. VOYAGE.

Debitor.	*Creditor.*
For 100. Pieces of Cambrix shipt at 3. l. each Piece, is——300. l.	For Sales of 80. Pieces, at 2. l. 16, s. is ——224. l. Unsold, 20. Pieces, at 3. l. *per* Piece,——60. l. Lost by Sales,——16. l. Summe—300. l.

235 *Phil.* Go forward in the order of your Leagers Ballancing.
Sch. Fifthly, ballance your *Commodities-accounts*; first for *Proper*: then, for *Company*.

236 *Phil.* Suppose them all sold; and there is Gaines.
Sch. The first Voyage is a President.

237 *Phil.* Suppose your Commodities to be sold in part.
Sch. The second Voyage is an Instance.

238 *Phil.* Suppose that none of your Commodities are sold.
Sch. The third Voyage sheweth the form.

239 *Phil.* Suppose losse upon the Sale of part of your Commodities, or upon the whole.
Sch. If losse upon part Sales, the Fourth Voyage is an Instance: If losse upon the Sale of a whole parcell: See

THE FORME.

Debitor.	*Creditor.*
For 16. Butts of Sack cost with charges. ——134. l. 8.	For Sale of 16. Butts, at 8. l. 6. is ——132. l. 16, Lost by the Sale——1. l. 12. Summe 134. l. 8.

Under the name of *Commodities* in the second branch of the 10. place, is included *Houses, Lands, Ships-parts*; upon which if you will see the yearly Gain, or Losse, *then* rate them as they cost; entring them in Credit as in the second Voyage: *then*, in your House, and Land will appear what is gained by the Rents, above reparation, and maintaining of them; and in your Ships parts will be made plain what is advanced by their Voyages, more then her victualling: carrying your Proper Gains or Loss, to Profit and Loss proper; and Companies Gain, or Loss, to Profit and Loss in Company. But if you will let them run on untill the finall ending of them; then *cross* them, as is shewed in the second Instance of Cambrix-cloth, in the 209. place.

240 *Phil.* What followeth next in the Ballance order?
Sch. Sixthly, ballance your Company Profit and Loss, imparting to each Partner his due upon fit account: and your part upon Profit and Loss proper.
Seventhly, ballance your Partners account, transporting the difference unto your Ballance-book (as in the 218. place is mentioned) untill the finall ballance be found Eaven-weighty.
Eighthly, ballance Cash, and Bank, carrying their differences to your Ballance-book.
Ninthly, conclude your Profit and Loss proper, carrying the difference to your Stock-account.
Tenthly, conclude your Stock-account, transporting that difference (which is the summe

ſumme of your Eſtate) unto your Ballance-book: then ought your Ballance account to be equall-weighty.

NOTA,

Having drawn all your Leager to a head in your Ballance-Book, and found it to b eright taken: then may you take your Journall in hand, and poſt them as they in order follow upon your Ballance-book, unto your Ballance-account in the Leager.

Or if you will not make a Ballance-account in your Leager, you may let your Ballance-book be your private contentment; and tranſport each Ballance-parcell out of the Old Leager into the New: avoiding your Ballance-writing into the Journall, both at the End of the Old Leager, or beginning of the New: entring into the Old Leager the *folio* whither carried into the New; and in the New Leager the *leaf* from whence that remainer is brought out of the Old Leager; and ſo avoid (perhaps) the writing of two or three hundred Journall-parcels in both Leagers.

Particular Obſervations upon each ſide of the true-ballance in Debit, and Credit, for the Memories refreſhing.

241 *Phil.* Rehearſe firſt the Obſervations that ariſe upon the *Debiter-ſide* of the *True-ballance.*

Sch. In a much-Trafficking-Merchants-Books are five things to be regarded:

Firſtly, of *Debitors*, and them in
- *People*—unto whom we ſold, or that have promiſed us payment of Exchanges, or Aſſignations, and the like.
- *Partners*—unto whom we have delivered Mony or Wares, to be by them imployed for the Companies good.
- *Factors*—that ſerve us in Commiſſion,—
- *Maſters*—whom we ſerve in Commiſſion,——— } who as yet have not given us full ſatisfaction: Again, the firſt of theſe two may ariſe from Proper, Factorage, or Company-accounts.

Secondly, of the Unſold Wares, formerly ſhipt to another Town, or Land, there to be ſold for *Proper*, *Factorage*, or *Company-account.*

Thirdly, of Matters as yet remaining *Unſold* under our own Adminiſtration: conſiſting again in *Wares*, *Houſes*, *Lands*, *Jewels*, *Ships-parts*, and the like: whereof ſome of thoſe *Wares* may be for *Proper*, *Factorage*, or *Company-accounts:* and thoſe *Ships-parts* for Proper, or Company-accounts.

Fourthly, of the *Ready-mony* in Caſh, in Bank, or in both.

Laſtly, of Company Gain, and Loſſe; of the which we ſtill keep an open-ſtanding-account, becauſe the Company continueth in Trading, upon unchangeable terms. And theſe in ſubſtance are all that concern the Contents of Ballances-Debitor-ſide.

242 *Phil.* Proceed to the obſervations in the Creditor-ſide of the *True ballance.*

Sch. Four things are heedfully to be regarded.

Firſtly, *Debt-demandirs*; and them in
- *People*—of whom we bought, as alſo, whoſe Exchanges we accepted; or whoſe Aſſignments we promiſed unto their Creditor, having entred their Creditor into my book in place of them.
- *Partners*—of whom we have received Mony, or Wares, to imploy for Company-account,
- *Maſters*-whom we ſerve in Commiſſion,———
- *Factors*-that ſerve us in Commiſſion, } unto whom (as yet) we have not given full contents: The laſt of theſe may ariſe, either from *Proper*, *Factorage*, or *Company-accounts.*

Secondly,

Secondly, Unsold-*Wares*, *Houses*, *Lands*, *Iewels*, *Rents*, *Voyages*, and the like: upon which accounts the Gains or Loss (at present) is not desired to be known; but are deferred untill the finall finishing of that account, then to know the Generall *Gain*, or *Loss* upon the same: and these for *Proper*, some for *Factorage*, and some for *Company-accounts*.

Thirdly, in Companies Profit and Loss Reckonings, because the division is not made in these Old-books, but prosecuted untill the Companies finall finishing.

Lastly, in *Stock-account*, whose difference must be carried to *Ballance*; for that difference must make your Ballance-account *Eaven-weighty* in the *Generall* Addition: *Nota*, for in it is contained the *true* difference between the *Ready-mony*, *Wares*, *Houses*, *&c.* *Debitors* in your Ballance-debit-side, and the *Debt-demanders* in the Creditor side of your Ballance-account. Or more plain; take the whole Debit-side of your *Ballance*, deduct from that all that you owe: and the differing mony will be *Equall-weighty*, with the difference brought from your *Stock-account*. And thus much of the *fifth matter*, of which the Journal is made.

Of the Journalls Form.

243 *Phil.* This is the *second branch* in the Eight place: of which let me heare your Explication.

Sch. The *Form* is generally in folio, or the full bigness of the Paper, be it small, or large: Ruled towards the *left-hand* with *one line*, and towards the *right-hand* with *three*: entring between them l. s. d. as in the Waste-book is, and in the Journals Instances shall be made plain.

Some use two lines towards the *left-hand*, as doth Simon Stevin in his *Princely-book-keeping-Iournall* use three: entring therein the *Day*, and *Moneth*: but that maketh the Journall between line, and line, too narrow. My manner of my *day*, and *Moneths* entrances shall be shewed in the Explication of the Journals Office.

This Book is by *some* numbred on each leaves-side: the beginning-side with 1. the second with 2. and so through all the Book: of which I approve, and use it. For in a Great-trafficking-book (as an *East*, *West*, *Turky*, or the like Company) severall sides are oftimes filled in one day: so that the Margin of the Leager quoteth *directly* to the side of that Journall-leaf, where the desired parcell is: and so avoideth the perusall of needlesse sides.

Of the Journalls Office.

244 *Phil.* Let me know that: for that is the third *Notable* matter mentioned in the Eighth place.

Sch. The Journalls *Proper Office* is, to have the *Matter* (thereunto appertaining) entred in *Book-keepings true method*, with *words* suitable to the *Action*; plainly expressing what ever was obscurely booked in other books.

Book-keepings Office is, to book the acted matter in the true *Nomination* of *Debitor* and *Creditor*, with the *brief* (yet plain) Circumstances of the Action. Heedfully in this Journall must be observed, that the *Debitor*, that is, the *Man*, or *Thing*, that ought to be charged, be first named, and placed towards the *left-hand*, as thus:

Iames Mirth is Debitor.

Then enter the Creditor, Man, or Thing, that ought to be discharged, as thus:

Iames Mirth is Debitor to *Iohn Melody*.

Unto them annex the quantity of Mony, as thus:

Iames Mirth is Debitor to *Iohn Melody* 300. l. 12. s. 8. d.

There-unto adde the reason why the One Man, or Thing is indebted to the other: and this is gathered from the acted matter.

245 *Phil.* As how?

Sch. Compare the Wastebook parcels in the 6. place, with the ensuing Journall parcels framed out of them, and the *Reasons* may appear by the Circumstances.

Anno

Anno 1630. the 25. day of March, in London.

		l.	s.	d.
1/2	Cash is Debitor to *Marmaduke Grimstone* of Northampton 68.l'——d. received for his Assignation by my Cashier, of *Arthur Mannering*, being lent me untill the first of May next, then to be repaid with the agreed allowance: the receit is	68	—	—
3/2	Profit and Loss Debitor to *Marmaduke Grimstone* 1.l'. 15.s. 7.d. for his Monies allowance, to be made good with the Principall, at day, as above, being	1	15	7

March the 27. day, 1630.

3/4	*Seager Solt*, Debitor to *Thomas Coster* 495.l'.——d. for my Assignation, by order of dito *Seager*, delivered unto *Sybrant Johnson* upon the said *Coster*: being *Seagers* full payment: and in part of debt from the said *Thomas*: my Assignment was	495	—	—
1/4	Cash Debitor to *Thomas Coster* 456.l'.9.s.——d. which my Cash-keeper received of *John Sybrantson*, by the Assignment of dito *Thomas*, being the full Remainer, and 1 ½ moneths forbearance: the Receit is	456	9	
4/3	*Thomas Coster* Debitor to Profit and Loss 9.l'10.s.—d. for allowance of my Monies detaining, 1 ½ moneth after it was due, for which he is made Creditor in the former two Receits, being	9	10	—

March the 30. day, 1630.

4/5	Frankford-Exchange, being ½ in Company with *Edward Denis* at Northampton, Debitor to *Jacob Johnson* of Marken 1012.l'. 10.s.——d. for 3000. Florins agreed to lend him upon Exchange for Frankford, at 81.d. Flemish: to repay unto me, or Assignes, the first of June, as the exchange shall then return from thence: this being Companies Money resting in my hands; my promise is	1012	10	—
5/6	*Edward Denis* at Northampton *his* account of *Ready-mony*, Debitor to Dito *Edward his* account by me in company 506.l'5.s.—d. for his moity of 1012.l'. 10.s. agreed for with *Iacob Iohnson* as above, and made good as here followeth, his part being	506	5	—
5/6	*Iacob Iohnson* of Marken, Debitor to Rye in company ⅓ with *Edward Denis*, and ⅔ for me 639.l'.1.s.5 ½.d. for 18, Last, 7. Mudde delivered him in part payment of the promised 3000. Florins, being at 150. gold-guilders each Last Ready-mony	639	1	5½

		℔	ß	₰
5/6	*Dito* is Debitor to Bank 369. l. 13. 10. ½ ₰. written by his order upon the account of *John Johnson Vinck*, being the full of the before-mentioned exchange; the ſumme written in, is	369	13	10½
5/3	*Dito* is Debitor to Profit and Loſs 3. l. 14. 8. ₰. for Bank-mony of gl. 2240. 11. 4. pen. at one *per centum*, is	3	14	8
6/5	*Edward Denis* of Northampton, *his* account by me in Company, is Debitor to Dito *Edward his* account of *Ready-mony*, 213. l. — 5 ⅜ ₰. for his ⅓ of gl. 3834. 8. 12. pen. product of 18. Laſt, 7. Mudde of Company Rye, ſold to *Iacob Iohnſon*, as above; ⅓ thereof is	213	—	5

246 *Phil.* What ſignifie thoſe Fractions ½ ⅔, and the like, in the Margine?

Sch. Fractions they are none: but ſignifying-figures concerning the Leager: for the Figures above the ſtroke, ſhew upon what Leager-Leaſe the Debitors are to be found; and the Figures under the ſtroke, point unto the Creditors in the ſaid Leager.

247 *Phil.* Why are ſome pointed, and not other ſome?

Sch. Thoſe that are pointed, are tranſported into the Leager, the other not.

248 *Phil.* Some do not point at all.

Sch. They are ſubject to miſtake, or they muſt enter each figure above, and under, when they have entred the parcell into their Leager, and that is tedious. The points are very requiſite to avoid Omiſſions, or not to charge one ſumme twice, if a man ſhould be called from his poſting.

249 *Phil.* When do you enter the figures above, or under the ſtroke?

Sch. I lay the Journall open before me, making firſt the ſtraight ſtrokes that are between the figures againſt each parcell, on both ſides of the Journall: then do I enter the folio, or leaves, or thoſe figures, before I touch the Leager.

250 *Phil.* How then?

Sch. Then ſetting my Journall before me, I tranſport all the *Debitors* and *Creditors* (that correſpond upon one Leager-leaſe) one after another into the Leager; then *removing* my hand from the Leager, immediately I ſet point by that Debitor, or Creditor, that is poſted into the Leager, without removing of my Journall.

Thus much in brief of the Matter, Form, and Office of the Journall mentioned in the ninth place.

A FURTHER EXERCISE UPON THE SIXTH PLACE, Concerning THE WASTE-BOOKE PARCELLS: BUT FIRST OF THE INVENTARIES, ANNO 1633. IN *LONDON.*

		℔	s	d
BY CONCLUDE OF MY FORMER Book, I find in ſeverall Coynes of Gold, and Silver, as followeth:				
200. Peeces at 22. s. *per* Peece — — —	l. 220. — . —			
200. Peeces at 20. s. *per* Peece — — —	l. 200. — . —			
820. Eſtates dollers at 4. s. 6. d. — — —	l. 180. — . —			
306. Double Piſtolets at 26. s. — — —	l. 390. — . —			
And in White-mony of ſundry ſorts	l. 10. 15. 7.	1000	15	7
In my Ware-houſe I finde				
60. Leeds Dozens, rated at l. 3. 12. s. —	— l. 216. — . —			
40. Kerſies N°. K. —— at l. 2. 17. s. —	— l. 114. — . —			
50. Dito N°. R. —— at l. 2. 19. s. —	— l. 147. 10. —	477	10	—
Kettles 5. Barrells.				
N°. 320. poi. 2. 3. 26. ℔. tar. 23. ℔.				
319. — 2. 2. 18. —— 21.				
318. — 2. 1. 21. —— 22.				
317. — 2. — . 17. —— 19.				
316. — 1. 3. 5. —— 17				
Groſs 12. — . 3. ℔. tarr. 3. q^rs. 18. ℔.				
Neat C. 11. — 13. ℔. at 4. l. 19. s. *per* C. ——	——	. 55	—	. 6
From *Iean du Boys* at Roan I have an account dated their 15. of December laſt, by foot of which is due to me in Ready-mony for ſold Wares ℥. 800. are at 72. d. *per* ℥. ——	—— ——	240	—	—
In the hands of *Iacob Symonſon* at Amſterdam there is gl. 2290. to be imployed by him for my company Stock; the ſame at 33. s. 4. d. is here ——	—— —— —— —— —— ——	229	—	—
There is in my hands unſold for the account of the ſaid *Facob* 3. Barrels of Cuchanelia Meſtica.				
N°. and Hollands weight, *viz.*				
N°. 1. poize 210. ℔ tarr. 17. ℔.				
2. poize 179. —— 15.				
3. poize 196. —— 19.				
Charges at the receit, as by my former Book —	——	317.	8	

I have

L	s	d
150		

I have in my hands for Company Stock in Ready-mony of the ſame Man : by the which I am to adde $\frac{2}{3}$ more ; his ſumme is

End of the Inventary:
The Waſte-booke
followeth.
1634.

George

		£	s	d
	George Pinch-back at Pleymouth, according to my order hath ſhipt in the Night-glaſs, of *Amſterdam*, Maſter *Iohn Peterſon*, 100. Leeds Dozens, and ſent them the 20. of December to *Facob Symonſon* to ſell there for my acconnt; which Dozens are bought $\frac{2}{5}$ Ready-mony, paid now by his order to *Fohn Foyner* here, the reſt ſtand out 6. moneths: the whole with charges, as *per* Invoice N°. 4. coſt——	360	—	—
	Remitted to *Facob Symonſon* at Amſterſtam for my account, by *Fean du Boys* at Roan 400. Crowns in his own Bills: dated their 22. of December, Exchange at 123. d. payable at uſance to the ſaid *Facob* by himſelf, the remiſe at 72. d. ſterl. produceth here—— ——	120	—	—
Dito 9.	Bought of *Fames Wilkinſon* for company $\frac{1}{3}$, *Facob Symonſon* and me, 60. Keighley Kerſies, paying $\frac{2}{3}$ now, the remainer at 2. moneths, the whole at 3. l. *per* Peece, is—— —— ——	180	—	—
Dito 13.	*Iean du Boys* at Roan deſireth to detain my mony in his hands 4. moneths, whereunto I condeſcend: for which (at 8. *per Centum*) he alloweth me with principall—— —— —— —	123	4	—
	Brought into company $\frac{1}{3}$ for *Iacob Symonſon*, and $\frac{2}{3}$ for me, 90. of mine own Kerſies, at 3. l. *per* Peece, Ready-mony—— ——	270	—	—
Dito 17.	*Randoll Rice* of Colcheſter hath now ſhipt to *Diego del Varino* at Lisborn, 100. double Sayes in the *White Lion*, *Ionas Iackſon* Maſter, to be ſold there for our account $\frac{3}{5}$ him, and $\frac{2}{5}$ me; coſt him Ready-mony, with all charges aboard, as by the account from him——	566	13	4
Dito 23.	Remitted to *Iean du Boys* at Roan, ℔. 2148. 50. 6. d. product of the l. 566. 13. 4. d. above; Proviſion at $\frac{1}{2}$, and Brokerage at $\frac{1}{8}$ deducted, being for company *Randoll Rice* $\frac{3}{5}$, and $\frac{2}{5}$ for me: payable in Roan by *Ioſias Ieffery* at uſance: the value here agreed upon with *Iames Wilkinſon*; Exchange at 63. d. My remiſe (with the difference due from me, and mony lent him at 8. *per Centum*, for 3. moneths) is	564	1	5
Dito 30.	Sold to *George Pinchback* 5. Barrels of Kettles, N°. Weight, and Tarr, as in date the firſt hereof: at l. 6. 15. s. *per* C. Ready mony: the remainer I now pay him before the time; abating for 5. $\frac{1}{2}$ moneths, at 8. *per* C. the whole due to him, was—— ——	216	—	—
Febru. 9.	Sold unto *Iames Wilkinſon*, for the account of *Iacob Symonſon*, 3. Barrels of Cuchineille Meſtica, N°. Weight, &c. *viz.* N°. 1. poize 217. lb. tarr. 19. lb. Engliſh. 2.——183.————16. lb. 3.——200.————20. lb			

Which value (his own due being deducted) he detaineth by Order, and for the uſe of the ſaid *Jacob Symonſon:* The neat Weight at 58. ß. *per* pound Ready-mony, produceth—— — — — 1580 10 —

Enter Brokerage of the ſaid Cuchanelia at ½; Proviſion at 2. *per Cent.* for ſales, and ſo conclude the account

Dito 17. Drawn upon me by *Iacob Symonſon* for his account, gl. 1224. 19.8. pen. the value of himſelf, his Bills dated the 20. paſſado; payable here at uſance, by, and unto my ſelf for my account (Brokage, and his Proviſion deducted) Exchange at 36. ß. 10. d. produceth here— — — — —— —— 110 17. 2

Dito 21. Bought for Ready-mony, of *Iames Wilkinſon* 96. Peeces of Colcheſter black Bayes, being ſeverall ſorts, and prizes; the ſame I have ſent in the ſhip of Captain *Solomon* for Lisborn, and conſigned to *Diego del Varino*, to ſell for company *Iacob Symonſon* ⅔ and ⅓ for me, my payment is—— —— ——l'. 543. 15. 9.

Charges, as by the particulars delivered to *Iacob Symonſon*, amount unto— — — — ——l'. 50. 4. 3.

—— 594 — —

Dito 27. Sold to *Iames Wilkinſon* in the behalf, and for the uſe of *Iacob Symonſon* at Amſterdam 150. company Kerſies, concerning the ſaid *Iacob* ⅓, and ⅔ me, at l'. 4. 5. ß. Ready-mony: which ſumme (deducting what is now due to the ſaid *Iacob*) he payeth me for him; the ſold Wares produce— —— —— — 637 10 —

Macrh 5. Advice from *Iacob Symonſon* at Amſterdam, in Letters dated 25. paſſado, that he hath ſold to *Sybrant Sweeting* for Ready-mony, 30. Dozens, ſent as in date the fourth of January laſt, producing at gl. 45. 7. ½ ſtuy. to —— —— —— —— gl. 1361. 5.

More, to *Leonard Lodder*, at 6. moneths 30. Peeces, at 50. gl. *per* Peece, are —— —— —— —— gl. 1500. —

——

℔l'. 2861. 5. ſtuy. exchange at 33. ß. 4. d. is—— —— — 286. 2. 6

Iacob Symonſon, according to my order, hath remitted to *Arthur Mumperſon* at Danſick, Florines 1722. 20. gros. to run upon exchange between the ſaid *Arthur*, and me ½ gain, and loſſe; payable 14. dayes after ſight by *George Gregory*; the value delivered the 24. paſſado to *Peter Iacobſon*, at 228. gros, each l'. Flem. his payment is gl. 1360.—are at 33. ß. 4. d.—— —— — — — 136 — —

Dito 13. Remitted to *Arthur Mumperſon* at Danſick for our company, each ⅓ Florines 266. 20. gros, in Bills of *Steven Iourdan*, payable after 16. dayes ſight by *Harman Helder*, at 240. gros, for 12. ß. ſterl. My payment is— —— — —— — 200 — —

Enter

	£	s	d
Enter Ware-house-room for company Kersies ⅓ *Iacob Symonson*, ⅔ me, at 2. d. *per* Piece: Brokage at ½ ; Provision for sales at 2. *per* C. and conclude the account			
Received by Shipper *Iohn Clason* 60. Pieces of Cambrix-cloth, to sell for the account of *Iacob Symonson* at Amsterdam: custome fraight, and other charges, as by the book of petties —— ——		4.	7 —
Iean du Boys at Roan hath remitted for company account ⅗, and ⅖ to *Iacob Symonson* at Amsterdam, 1000. ℳ. payable at ½ usance by *Peter Prat*, in Bills of *Darius de Batts*, dated the 25. passado, exchange 124. d. his Remise at 72. d. sterl. is here —— ——	300	—	—
Dito 21. Sold to *Iacob Symonson* 60. Leeds Dozens, and shipt them to him in *Iohn Clason*, at 5. l. *per* Piece, at 1. moneths time, being ——	300	—	—
Charges, as by the book of petties, are —— —— ——		9.	7 6
Received from *Diego del Varino*, by Shipper *Ionas Iackson* 1576. Pieces of Figs, upon the account, as in the 17. of January, which cost him there with all charges Ready-mony, 681. O. 960. Reaze, reduced at 400. Reaze for 5. s. is here —— —— ——	426	4.	6
Charges at the receit, as by the book of petties —— ——		8.	7. 9
Iames Wilkinson hath an advice Letter from his Factor at Lisborn, that there are shipt 10. chests of Sugar for his account, weighing as *per* Invoice Netto 51. 3. 4. lb. the same I have bought of him at 13. pence *per* lb. free here of all charges, and to take them upon the Invoice, amounting to —— —— —— ——	314	3	4
Dito 29. 1634. Received from the hands of *Iames Wilkinson* these goods following, to sell for company ½ *Hendrick vander Linden*, ⅙ *Iohn van Does*, ⅓ *Iaques Reinst*, all at Flushing, to wit, 160. Pieces of Figs. 4. Bales of Pepper, poize 1468. lb. 15. Butts of Allegant. Charges all paid by the said *Iames*, except Portage, being ——		—	12. 5
Arthur Mumperson at Dansick hath remitted me 5000. Florines for our company, each ½ in Bills of *Robert Brames*, dated 2. present, payable at 10. dayes sight by *George Pinchback*, exchange at 224. gros, is here —— —— —— —— ——	401	15	8
Iean du Boys at Roan hath remitted for company account ⅗, and ⅖ unto *Iacob Symonson* at Amsterdam ℳ. 1140. 17. 8. d. payable by *Peter du Boys* at usance, the value in his own Bills, dated the 28. of February:			

		℔	s	d
	February: being the remainer in his hands, Brokage at ⅛, and Proviſion at ⅓ deducted; exchange at 123. d. is gl. 3506. 8. ſtuy. the Remiſe at 72. d. ſterl. is here —— —— ——	342.	1	9
April 7.	Received from *Iean du Boys* for my account by the Starr of Amſterdam 8. Barrs of Silver, poize 219. Mark, 4. oz. at 22. livres, 6. ſous, *per* Mark, are with charges, as *per* Invoice liv. 5608. 10. reduced at 2. ſhil. ſterl. *per* livre, are —— —— ——	560	17	—
	Cuſtome, freight, and other charges, as by the book of petties—	4.	7	2
	Agreed with *Iames Wilkinſon* to let him have for 4. moneths, at 8. *per Centum* —— —— —— —— ——	250	—	—
	Remitted to *Arthur Mumperſon* for our company, each ⅛, Florines 3987. 15. gros, in Bills of my ſelf, payable 19. dayes after ſight by *Hendrick Holſter* for the account of *Iacob Symonſon* in Amſterdam, at 232. gros, my Remiſe is here —— — —	309.	7	6
	More, to him, as above, Flor. 1907. 26. gros, in mine owne Bills; exchange 232. gros, payable at 25. dayes after ſight by the ſame man, for *Iacob Symonſon* upon my account: being the Product of 30. Dozens, as in the 5. paſſado, diſcounted at 8. *per* C. for 2. moneths: the remiſe are gl. 1480. 5. ſtuy. at 33. s. 4. d. is here	148	—	6
Dito 15.	*Iacob Symonſon* at Amſterdam hath bought for the account of *Randoll Rice* ⅗, and ⅖ me, the enſuing commodities, for ¾ Ready-mony, ¼ at 2. moneths: to wit, 30. Buts of Seereſe, at 40. l'. Flem. 8. Bales of Pepper, weight 2720. ℔. at 25. gr. 19. Laſt, 24. Mudden, 3. Scheple of Wheat, at 60. ggl. The ſame he hath ſent their 4. preſent, to *Thomas Truſt* at Antwerp, to ſell for our account, his charges and Proviſion, as by account is l'. 41. 13. 4. d. Flem. are all l'. 1841. — Flem. and here at 33. s. 4. d. they produce —— —— —— ——	1104	12	—
	Diego del Varino at Lisborn writeth that he hath ſolde the 17. paſſado to *Pedro del Cauzo* the 100. Sayes ſent in *Date* 17. January laſt: whereof 27. Pieces are to ſtand out 2. moneths: the reſt Ready-mony: the whole at 22. Duckets *per* Piece, are here at 66. d. *per* Ducket. —— —— — —— ——	605	—	—
	Iacob Symonſon advertiſeth me in Letters, dated their 4. preſent, that there is gained gl. 500. for my part; by our company Stock begun in July, 1633. which gains, with my then remitted principall, and an eqnall value unto it, he hath now remitted me in Bills of *Peter Snap*, dated their 3. preſent: payable at uſance by *Andrew Hitchcock*;			

		£	s	d
	Hitchcock; exchange 36.s.10.d. being mony to run upon exchange, each ½ producing here —— —— —— —— ——	504	19	6
Dito 22.	Drawn upon me by *Iean du Boys* for my account w. 1499.43.4.d. including 41. w. for Brokage, and Provision of Traict, and Silver: his Bills dated their 23. of March; payable at ¼ usance to *George Pinchback*, at 63.d. being here l. 393.13.6.d. sterl. which Bill I discount with the said *George*; receiving the remainer, with 29. s. forbearance: his sum is—— —— —— —— ——	403	4	
	Remitted to *Arthur Mumperson* at Dansick Flor. 5284.21. gros, to be there imployed for my part of Stock, by which he is to lay in the like sum: payable at sight, by and unto himself for our exchange account in mine own Bills, at 230. gros: the remise here is—— ——	413	11	9
	Remitted to him (more) in mine own Bills 140. Flor. 10. gros, 5. pinninghen (of 18. to a gros) for his part of company gains here: the value at sight discountable in his own hands: exchange at 230. gros, is here—— —— —— —— —— ——	10	9	8
Dito 30.	*Facob Symonson* ordereth me to pay gl. 1740.12. stuy. upon sight of his Letter unto *Andrew Hitchcock*: being part of bought wares for company, as in date 15. present: exchange 36.s.8.d. are l. 158.4.9.d. which I discount with the said *Andrew*: ordering him to pay to *Iohn Sharp* for *Iames Wilkinson* l. 250. the remainer he detaineth at 8. *per Centum*, for 4. moneths: the whole being—— —— —— ——	504	19	6
May 8.	Agreed with *Iames Wilkinson* (for *Andrew Hitchcock*) upon 4. moneths time at 8. *per* C. to let him have upon my Bond — —— ——	200	—	—
	Sold unto *George Pinchback* 1500. Pieces of Figs; received the 21. of March, at 7.s. *per* Piece; discounting with *Randoll Rice* l. 115.1.5.d. the rest of his part I now pay him: my receit is ——	525	—	—
	Facob Symonson writeth me in date their 11. present, that he hath sold to *Fasper Cop*, the remainer of Dozens sent as in the 4. January, at 50. gl. Ready-mony: the same (deducting gl. 123. for Ware-house-room, Brokage, and Provision) he remitteth me in Bills of himself, dated their 8. present: payable at usance by *Andrew Hitchcock*: the remise at 36.s.6.d. is l. 171.8.4.d. and the sales at 33.s.4.d. is —— —— —— —— —— ——	200	—	—

Transported

		L	s	d
	Transported by agreement unto *George Pinchback* the Bargain of Sugar agreed upon with *Iames Wilkinſon* the 21. of March (whether more or leſſe) which he is to pay me 2. moneths after the receit at 14. d. *per* lb. the known weight produceth —— ——	338.	6.	8
Dito 22.	Remitted to *Iacob Symonſon* gl. 5781. 19. ſtuv. for our exchange account, each ½, in Bills of *Richard Symonſon*, dated (and omitted to enter) 27. paſſado; payable at uſance by the ſaid *Richard*, or Aſſigns, exchange at 38. s. 2. d. my payment produceth here ——	504	19	6
	Aſſigned *Andrew Hitchcock* upon *Iames Wilkinſon*, for the ſum agreed upon the 8. preſent: being —— —— —— —— ——	200	—	—
	Iames Wilkinſon hath delivered 15. cheſts of Sugar to *George Pinchback*, poize 77. C. 2. 20. lb. producing at price of agreement made with the ſaid *Iames* l. 471. 5. s. and with *George* l. 507. 10 s. whereupon I deliver to the ſaid *Iames* 8. Barres of Silver, poize 1733. oz. at 6. s. 7. ½ d. the oz. and the difference is paid me back, the Silver produceth —— —— —— —— ——	574.	1.	1
Dito 21.	Received from *Diego del Varino*, by Shipper *Iohn Thomſon*, 572. Pieces of Figs, in full of the account, as in date 17. January, and 15. April, which coſt him there (all charges at 4. *per* C. deducted) 247. O. 3. 0. Reaze producing here —— —— —— ——	154	11	6
June 7.	Received more by the ſame Ship, to ſell for the account of *Diego del Varino* 270. Frailes of Figs, and 300. Pieces of Raiſons *Solis*; the Freight, Cuſtome, and other charges, as by my book of petties, are —— —— —— —— ——	25	10.	7
	And upon our company Figs, as by the ſaid petty-book ——	23.	8.	9
	Iocob Symonſon ordereth me to pay *Andrew Hitchcock* gl. 2699. upon ſight of his Letter; being in full of Wares bought for company, as in date 15. April: with which *Andrew* I diſcount l. 171. 8. 4. d. paying the reſt by his order to *Iames Wilkinſon*: the exchange at 36. s. 10. d. is ——. —— —— —— ——	244.	5.	5
	Thomas Truſt at Antwerp advertiſeth of the ſale of 8. Bales of Pepper, ſent as in date the 15. of April, of which the product clear money, as by the account is Ready-money —— —— —— gl. 2753. 9. 14.			
	More to *Iaques Gerritſon*, part at 2. moneths, the then ſent Wines, producing (whereof ⅔ is received) as by the account clear mony —— —— —— gl. 12400. —. —			
	gl. 15153. 9. 14. pen. at 33. s. 4. d. —— —— —— ——	1515.	7	—

Sold

		£	s	d
	Sold to *Iames Wilkinſon, George Pinchback* and *Andrew Hitchcock*, upon equall ſhare, the 60. Pieces of Cambrix received in date the 13. of March, at price 6.l. 15.s. at 4. moneths, is —— ——	405	—	—
	Enter Ware-houſe-room at 2.d. a Piece; Brokage at ½, Proviſion for ſales at 2. *per* C. and conclude the account.			
	Thomas Truſt hath remitted gl. 11020. to *Iean du Boys* at Roan, in his own Bills dated their 2. preſent: payable at uſance by, and unto himſelf; exchange at 121. d. are ℔. 3642. 58. 6.d. and here at 72. d. is —— —— —— —— —— ——	1092	17	10
Dito 23.	Sold to *Randoll Rice* the fruits received in date 7. preſent; he paying now l. 380. the remainer at 3. moneths: *viz.*			
	270. Pieces of Figs capnets, poize 67. C. 2. q^rs. at 50.s. ——	168	15	—
	300. Pieces of Raiſons *Solis*, poize 225. C. 3. q^rs. at 33.s. —	372	. 9	. 9
	Enter Ware-houſe-room at 1. d. Brokage at 1. d. Proviſion, as above; and conclude this account.			
	Iacob Symonſon remitteth me for our company-exchange, each ½ gl. 5781. 19. ſtuy. in Bills of *Peter Plomp*, dated their 8. preſent: payable at uſance by *Randol Rice*, exchange at 36.s. 4.d. produceth here	530	. 9	. 1
July 2.	Writings received from *Diego del Varino*, of the ſales of 96. Bayes (ſent as in date 21. February) at 31. Duckets *per* Piece ready-mony: In returns of which (all charges and proviſion at 4. *per* C. deducted) I receive by *Richard Munt* 2908. Pieces of Figs, amounting here to	785	13	. 4
	My Caſh-keeper hath received of *Iſaack Simcock* the value of *George Pinchbacks* aſſignment: the debt (abating 30. s. for paying before the time) at 20.l. 13.s. 7.d. for charges of 2908. Pieces of Figs, was —— —— —— —— ——	507	10	—
	Remitted to *Iacob Symonſon* gl. 6020. 13. ſtuy. for conclude of our exchange-account, each ½, in Bills of *Randoll Rise*: payable at uſance by *Daniel Rice*: exchange at 37.s. 10.d. produceth here —	530	. 9	. 1
Dito 11.	Sold unto *Randol Rice* 648. Pieces (being the full conclude) of our company Figs ⅗ him, and ⅖ me, poize 162. C. at 43.s. *per* C. Ready-mony, is —— —— —— —— ——	348	. 6	—

		£	s	d
	Transported by order of *Iacob Symonſon* to *Iames Wilkinſon* the debts due to him upon his account Currant (which I effect) receiving of the ſaid *Iames* to clear the account l.28. 1. 7.d. the whole debts being —— —— —— —— ——	405	—	—
Dito 20.	Aſſigned *Andrew Hitchcock* upon *Iames Wilkinſon*, of whom he receiveth (leſſe l.3. 6. 8.d. being forbearance of 250.l. paid 2. moneths before the time) the ſum of —— —— ——	51	6	8
	Diego del Varino ordereth me to pay unto *Pedro del Varino*, ſuch monies as are in my hands for his account: unto whom I deliver an Aſſignation upon *Randoll Rice* for l.161. 4. 9.d. the reſt I pay to *Pedro*; and then receive of the ſaid *Randoll* to clear account, his whole debt being —— —— —— —— ——	446	1	5
	Sold to *Andrew Hitchcock* to pay 100.l. Ready-mony, theſe Wares following received in date 29. March. 160. Pieces of Figs, poize 40.C. at 45.s. ——l.90. ..4. Bales of Pepper, poize 1468.lb. at 17.d.-l.103.19.8. The remainer at 6. moneths.	193	19	8

End of the Waſte-book
A.
ANNO 1634. in
London.

THE

THE JOURNAL

APPERTAINING
TO THE FORMER
WASTE-BOOK,
ANNO 1634.
IN
LONDON.

		l	s	d
	1. *Cash* Debitor to Stock l'. 1000.15.s.7.d. for ſundry Coines of Gold and Silver, remaining by conclude of former book, *viz.*			
	200. Peeces at 22. s. *per* Peece — — — l'. 220. —. —			
1.	200. Peeces at 20. s. *per* Peece — — — l'. 200. —. —			
1.	800. Eſtates dollers at 4. s. 6. d. — — — l'. 180. —. —			
	300. Double Piſtolets at 26. s. — — — l'. 390. —. —			
	And in White-mony of ſundry ſorts l'. 10. 15. 7.			
		1000	15	7
1.	2. *Wares* Debitor to Stock l'. 477.10.s. for 60. Leeds Dozens,			
1.	and 90. Kerſies, remaining in the Ware-houſe unſold. *viz.*			
	60. Leeds Dozens, rated at l'. 3. 12. s. — — l'. 216. —. —			
	40. Kerſies N°. K. —— at l'. 2. 17. s. — — l'. 114. —. —			
	50. Dito N°. R. —— at l'. 2. 19. s. — — l'. 147. 10. —			
		. 477	10	
2.	3. *Kettles* Debitor to Stock l'. 55. — 6. d. for 5. Barrels unſold, be-			
1.	ing of N°. weight, and price, as followeth.			
	N°. 320. poi. 2. 3. 26. lb. tar. 23. lb.			
	319. — 2. 2. 18. —— 21.			
	318. — 2. 1. 21. —— 22.			
	317. — 2. —. 17. —— 19.			
	316. — 1. 3. 5. —— 17			
	Groſs 12. —. 3. lb. tarr. 3. qrs. 18. lb.			
	Neat C. 11. — 13. lb. at 4. l'. 19. s. *per* C. —— ——	. 55	—	6
2.	4. *Jean du Boys* at Roan, my account Currant, Debitor to Stock			
1.	l'. 240. for ẅ. 800. due to me in Ready-mony by foot of account,			
	dated the 15. of December, for ſold wares: producing here at 72.			
	d. *per* ẅ. unto — — — — — —	240	—	—
2.	5. *Iacob Symonſon* at Amſterdam my account by him in company,			
1.	Debitor to Stock l'. 229. for gl. 2290. remaining in his hands to be			
	by him imployed for my company Stock; the ſame at 33. s. 4. d. is			
	here —— — — — — — —	229	—	—
3.	6. *Dito Iacob* his account of Couchaneille, Debitor to Stock. l'. 3.			
1.	17. 8. d. for charges done at the receit of 3. Barrels of Meſtica, N°.			
	and Hollands weight, *viz.*			
	N°. 1. poize 210. lb tarr. 17. lb.			
	2. poize 179. —— 15.			
	3. poize 196. —— 19.			
	Charges at the receit, as by my former Book — —	3	17	6
1.	7. *Stock* Debitor to *Iacob Symonſon* at Amſterdam his account			
2.	Currant l'. 150. for ſo much Ready-mony of his reſting in my hands,			
	to be imployed by me for his compeny Stock; by the which I am			
	to adde $\frac{2}{3}$ more: his ſum is — — — —	250	—	—
	The 4. day of Fanuary. 1633.			
4.	8. *Voyage to Amſterdam*, conſigned to *Iacob Symonſon*, Debitor			
3.	to *George Pinchback* at Plimouth l'. 360. for 100. Leeds Dozens,			
	according			

		£	s	d
	according to my order ſhipt in the Night-glaſs of Amſterdam: Mr. *Johan Peeterſon*; and ſent them to the ſaid *Iacob* to ſell for my account; coſt as *per* Invoice N°. 4. with all charges—— ——	360	—	—
3. 1.	9. *George Pinchback* Debitor to Caſh l'. 144. for ⅔ of the dozens paid by him in Ready-mony; the which I now by his order pay here to *Iohn Ioyner*: the reſt is to ſtand out 6. moneths, my payment is—	144	—	—
3. 2.	10. *Iacob Symonſon* at Amſterdam my account of Ready-mony, Debitor to *Iean du Boys* at Roan my account Currant l'. 120. for ℔. 400. remitted in his own Bills: dated there 22. of December; exchange at 123. d. are gl. 1230. payable at uſance to the ſaid *Iacob* by himſelf, the remiſe at 72. d. ſterl. produceth here—— —	120	—	—
	The 9. *day of Januaary.* 1633.			
4. 4.	11. *Kerſies in Company*. being ⅓ for *Iacob Symonſon*, and ⅔ for me, debitor to *Iames Wilkinſon* l'. 180. for 60. Peeces bought of him, part thereof to ſtand out 2. moneths: the whole at 3. l'. *per* Peece, are—	180	—	—
4. 1.	12. *Iames Wilkinſon* debitor to Caſh l'. 120. for ⅔ of the whole paid him in part payment, being—— —— —— —	120	—	—
2. 5.	13. *Iacob Symonſon* his account Currant, debitor to dito *Iacob* his account by me in company l'. 40. for his ⅓ part of the 120. l'. paid by me; his Stock ſtanding at preſent upon the Credit of his account Currant, from whence I draw the ſame, when I pay my mony for the companies uſe; his part now paid is—— —— —	40	—	—
	The 3. *day of Januaary.* 1633.			
5. 2.	14. *Iean du Boys* my Intereſt account, debitor to dito *Iean* my account Currant l'. 120. for ℔. 400. by him deſired upon *Depoſito*, whereunto I condeſcend: the principal at 72. d. produceth here——	120	—	—
5.	15. *Dito Iean* debitor to Intereſt-reckoning l'. 3. 4. s. for ℔. 10. 40. ſous, forbearance of the pricipal for 4. moneths at 8. *per* C. is at 72. d. here —— —— —— —— —	3	4	—
4. 1.	16. *Kerſies in Company*, being ⅓ for *Iacob Symonſon*, and ⅔ for me, debitor to Wares l'. 270. for 90. Peeces of mine own, brought into the company at 3. l'. *per* Peece Ready-mony, producing— —	270	—	—
2. 5.	17. *Iacob Symonſon* his account Currant, debitor to dito *Iacob* his account by me in company l'. 90. for his ⅓ of the 270. l'. by me brought into the company, being—— —— ——	90	—	—
	The 17. *day of Januaary.* 1633.			
	18. *Voyage to Lisborn*, conſigned to *Diego del Varino*: being in company			

company $\frac{1}{3}$ *Randoll Rice*, and $\frac{2}{3}$ for me debitor to *Randoll Rice* his account Current l'.566.13.4 ŏ. for 100. double Sayes, ſhipt thither in the White Lion. Mr. *Jonas Jackſon*, to be ſold for our account; coſt him ready-mony, with all charges abroad, as by the account from him—— —— —— —— —— 566 13. 4

19. *Randoll Rice* his account Currant, debitor to *Randoll Rice* his account by me in company l'.340. for his $\frac{1}{3}$ of the ſaid 566. l'. 13. s̄. 4. ŏ. carried to ſtand out till it be received again—— —— 340 — —

The 23. *day of Fanuary* 1633.

20. *Iean du Boys* at Roan, for company *Randoll Rice* $\frac{1}{3}$, and $\frac{2}{3}$ for me our account Currant, debitor to *Iames Wilkinſon* l'.564.1.5. ŏ. for ℔. 2148.50.6. ŏ. remitted him: being product of the l'. 566. 13.4 ŏ. above; Proviſion at $\frac{1}{3}$, and Broakage at $\frac{1}{8}$ deducted: payable in Roan by *Ioſias Ieffery*, at uſance: the value agreed upon here with *Iames* aforeſaid; my remiſe at 63. ŏ. is—— —— —— — 564. 1. 5

21. *Profit and Loſſe in company* $\frac{1}{3}$ for *Randoll Rice*, and $\frac{2}{3}$ for me debitor to Profit and Loſs proper l'.2.11.11. ŏ. for Brokage of the ſaid remiſe at $\frac{1}{8}$ *per Centum*, being l'. 564.15.7. ŏ. is—— l'.—.14.2. And for my Proviſion of l'.566.13.4. ŏ. at $\frac{1}{3}$ *per Centum*, producing—— —— ——l'.1.17.9 .. 2 11 11

22. *Randoll Rice* his account Currant Debitor to dito *Randoll* his account by me in company l'.225.12.7. ŏ. for my $\frac{2}{3}$ l'.564.1.5. ŏ. now remitted, and are my part of the Sayes ſtanding in credit of the ſaid account Currant: being—— —— —— — 225 12. 7

23. *Dito Randoll* my Intereſt-account debitor to *Randoll* his account by me in company l'.112.16 3. ŏ. for the difference between l'.22.5.12.7. ŏ. laid out as above for me; and l'. 338.8. ŏ. his $\frac{2}{3}$, in this remiſe: which difference I diſburſe for him to make his ſum compleat, being—— —— —— —— — 112 16. 3

24 *Dito Randall* upon Intereſt, debitor to Intereſt-reckoning l'. 2. 5.2. ŏ. for 3. moneths forbearance of l'.112.16.3. ŏ. at 8. *per Cent.* is-- 2. 5. 2

The 30. *day of Fanuary* 1633.

25. *George Pinchback* debitor to Kettles l'.75.—8. ŏ. for 5. Barrels, N°. Weight, and Tarr, as in the 3. parcel: amounting at l'. 6. 15. s̄. *per* C. Ready-mony, unto—— —— — — 75 — .8

26. *Dito*: debitor to Caſh l'. 135. 19. 8. ŏ. for ſo much paid him which was to ſtand out 6. moneths: the accommodation is—— 135 19 .8

27. *Dito*: debitor to Intereſt-reckoning l'. 4. 19.8. ŏ. for 5. $\frac{1}{2}$ moneths diſcount of l'.216. at 8. *per* C. paid before the time—— —— .4 19. 8

Iames

		£	s	d
4. 3.	28. *Iames Wilkinſon* debitor to *Iacob Symonſon* his account of Cuchinelia l'.1580.10.s̃. for 3. Barrells of Miſteca, N°. Weight: *viz.* N°. 1. poize 217. ℔. tarr. 19. ℔. Engliſh 2.——.183.——16. ℔. Engliſh 3.——200.——20. ℔. Groſſe——600.℔.tarr.55.℔.Netto.545.℔.at 58.s̃.*per* pound Ready-mony produceth——	1580	10	—
2. 4.	29. *Iacob Symonſon* his account Currant, debitor to *Iames Wilkinſon* l'.956.8.7.d̃. for that the ſaid *Iames* (his own due of l'.624.1.5. d̃. being deducted) by order of the ſaid *Iacob*, detaineth it in his own hands: the remaining being——	.956	8	7
3. 1.	30. *Dito Iacob* his account of Cuchinelia, debitor to Caſh l'.5.5.4. d̃. for Brokage of l'.1580.10.s̃. at ½ *per* C. is——	.5	5	4
7.	31. *Dito Iacob* his Cuchineille, debitor to Profit and Loſs l'.31.12.2. d̃. for my proviſion of l'.1580.10.s̃. at 2. *per* C. being——	31	12	2
2. 3.	32. *Dito Cuchineille* debitor to *Iacob Symonſon* his account Currant l'.1639.14.10. d̃. for the neat proceed of ſales, with 11. ℔. advance upon Engliſh weight, producing here charges, and proviſion deducted, the ſum of——	1639	14	10
	The 17. day of February. 1633.			
2. 3.	33. *Iacob Symonſon* his account Currant, debitor to dito *Iacob* my account of Ready-mony l'. 110. 17. 2. d̃. for gl. 1224. 19. 8. pen. drawn by him upon me for his account; the value of himſelf, in Bills dated the 20. paſſado, payable here at uſance by, and unto my ſelf for my account (Broakage, and his proviſion deducted) exchange at 36.s̃.10.d̃. produceth here——	110	17	2
7. 3.	34. *Profit and Loſſe* debitor to *Iacob Symonſon* my account of Ready-mony—l'.10.1.d̃. for gl.5.—8. pen. by him detained for Brokage, and Proviſion; being at 33.s̃.4.d̃.——	.—	10	1
	The 21. day of February 1633.			
8. 1.	35. *Voyage to Lisborne*, conſigned to *Diego del Varino*, being in company ⅔ for *Iacob Symonſon*, and ⅓ for me, debitor to Caſh, l'. 594. for 96. Peeces of Colcheſter black bayes, of ſeverall ſorts and prices, bought of *Iames Wilkinſon*: the ſame I have ſhipt by Captain *Solomons* conduct to the ſaid *Diego*, to ſell for our company account: my payment is——	594	—	—
2. 5.	36. *Iacob Symonſon* his account Currant debitor to dito *Iacob* his account by me in company l'. 396. for his ⅔ of my payment of the ſaid Bayes and charges, which he is to allow me preſent mony; being——	396	—	—

		£	s	d
2 / 4	37. *Iacob Symonſon* his account Currant, debitor to Kerſies in company ⅓ for him, and ⅔ for me l'.637. 10. s. for 150. Peeces in his behalf, and for his uſe, ſold to *Iames Wilkinſon* at l'.4.5. s. Ready-mony——	637	10	—
5 / 2	38. *Dito*, his account by me in company, debitor to dito his account currant l'.212. 10. s. for his ⅓ of the principall made good againſt his charge; being——	212	10	—
1 / 2	39. *Caſh* debitor to *Facob Symonſon* his account Currant l'. 328. 10. s. 11. d. received of *Iames Wilkinſon* to cleer the account Currant of the ſaid *Iacob*, to this day: the receit is——	328	10	11
	The 5. *day of March*, 1633.			
8 / 3	40. *Iacob Symonſon* my account of Time, debitor to Noyage to Amſterdam, conſigned to dito *Facob* l'.286.2.6.d. for ſales of 60. dozens, as by his letters dated the 20. paſſado, *viz.* To *Simon Sweeting* 30. Peeces at gl.45.7.8. pen. *per* Peece, Ready-mony, are—— gl.1361. 5. To *Leonard Lodder* 30. Ps. at gl. 50. for 6. moneths—gl.1500.— gl.2861. 5. ſtuy. Exchange at 33. ſh. 4. d. is here——	286	2	6
3 / 8	41. *Dito Facob* my account of Ready-mony, debitor to my account of Time l'. 136. 2.6.d. for gl. 1361.5. ſtuy. by him received; reduced at 33. ſh. 4. d. maketh here——	136	2	6
8 / 3	42. *Danſick-Exchange* in company for *Arthur Mumperſon* there, and me, each ½ debitor to *Iacob Symonſon* my account of Ready-mony l'.136. for 1722. Florines 20. gros, according to my order remitted to run upon exchange between the ſaid *Arthur* and me ½ gain and loſſe, payable 14. daies after ſight by *George Gregory*, the value delivered the 24. paſſado to *Peeter Facob ſſ.* at 228. gros, each l'. Flem. his payment is gl.1360. are here at 33. ſh. 4. d.	136	—	—
	The 13. *day of March*, 1633.			
8 / 1	43. *Danſick-Exchange* in company for *Arthur Mumperſon* there; and me each ½, debitor to Caſh l'.200. for 2666. Florines. 20. gros, remitted in Bills to *Steven Iourdane*; payable after 16. daies ſight by *Herman Helder*; at 240. gros for 12. ſh. my payment is——	200	—	—
4 / 1	44. *Kerſies in Company* ⅓ for *Iacob Symonſon*, and ⅔ for me, debitor to Caſh l'.2.2.6.d. for Brokage of l'. 636.10. s. at ½ *per* C. are——	2	2	6
7	45. *Dito* to Profit and Loſſe l'. 128.5. s. for the enſuing particulars, *viz.* for Ware-houſe-room of 150. Ps. at 2. d.—l'.. 1. 5.— For my proviſion of Sales at 2. *per Centum*.—l'. 12.15.— For my ⅓ gaines of l'. 171. 7.6.d. produceth.—l'.114.5.—	128	5	—
5	46. *Dito*, To *Iacob Symonſon* his account by me in company l'.57. 2.6.d. for his ⅓ l'.171.7.6. d. gained by the ſaid Kerſies, being—	57	2	6

		£	s	d
8. 1.	47. *Iacob Symonſon* his account of Cambrix-cloth, debitor to Caſh l'.4.7.s. for charges done at the receit of 60. Peeces, received by Shipper *John Claeſon*, to ſell for the account of dito *Iacob*: cuſtome, freight, and other charges appearing in my Book of petties, are——	4	7	—
9. 6.	48. *Facob Symonſon* at Amſterdam for company *Randoll Rice* ⅗, and ⅖ for me, debitor to *Iean du Boys* at Roan, for company *Randoll Rice* ⅗, and ⅖ me, l'.300. for 1000. ℔. by dito *Iean* remitted for company uſe; payable at ½ uſance by *Peter Prat* in Bills of *Darius de Batts*: dated the 25. paſſado, his Remiſe at 124.d. are Gl.3100. and here at 72.d.——	530	—	—
	The 21. day of March, 1633.			
2. 1.	49. *Iacob Symonſon* his account Currant, debitor to Wares l'. 300. for 60. Leeds dozens, ſold, and ſhipt to him by *Iohn Claeſon*: price 5 l'. *per* Peece at 1. moneths time, produceth——	300	—	—
2. 1.	50. *Dito* to Caſh for charges, as by my Book of petties at large appeareth, are——	9	7	6
9. 9.	51. *Figs in Company* ⅗ for *Randoll Rice*, and ⅖ me, debitor to *Diego del Varino* at Lisborn, for company of dito *Randoll* ⅗, and ⅖ me, our account of Ready-mony l'.426.4.6.d. for 1576. Peeces received by Shipper *Ionas Iackſon* for our company account; which coſt him there Ready-mony, with charges, 681. ℧.960. Reaze, reduced at 400. for 5.s. are——	426	4	6
1.	52. *Dito Figs* debitor to Caſh l'.8.7.9.d. for freight, cuſtome, and other particulars, as by my Book of petties——	8	7	9
6. 6.	53. *Randoll Rice* his account Currant, debitor to dito his account by me in company, for his ⅗ of the charges, which are——	5	—	8
4. 10.	54. *Iames Wilkinſon* debitor to Promiſe-reckoning l'.314.3.4.d. for a bargain of 10. cheſts of Sugar bought of him; comming as by the tenour of his Advice-Letter from Lisborn; the weight C.51.3.4. ℔. which I am to receive, according to the Invoice; free of all charges here, the known weight at 13.d. *per* pound, is——	314	3	4
	The 29. day of March, 1634.			
10. 1.	55. *Hendrick Vander Linden* ½ *Iohn van Does* ⅙, *Iaques Reinſt* ⅓ their account of commodities debitor to Caſh, l'.—12.5.d. for portage by me paid upon the receit of the enſuing goods received from the hands of *Iames Wilkinſon*, to ſell for account of the above-named company; all other charges are by him defrayed: the particulars of the commodities are,			

160. Peeces

60. Peeces of Figges.
15. Butts of Allegant.
4. Bales of Pepper, poize 1468. ℔.
The Portridge onely paid by me, is—— —— — — — 12. 5

56. *Hendrick vander Linden* ½, *John van Does* ⅙, *Iaques Reynſt* ⅓, their account of Ready-mony, debitor to dito company their account of commodities l'.—12.5. ℔. for the charges thus carried, becauſe they are to repay me preſent-mony—— —— — — — 12. 5

57. *George Pinchback* debitor to Danſick exchange in company for *Arthur Mumperſon* there; and me each ½ l'. 401. 15. 8. ℔. for 5000. Florins remitted me in Bills of *Robert Brames*, dated the 2. preſent payable at 10. dayes ſight by dito *George*, exchange at 224. gros, is here—— —— —— —— —— — 401 15. 8

58. *Iacob Symonſon* for the company of *Randoll Rice* ⅗ and ⅗, me, debitor to *Iean du Boys* for company of dito *Randoll* ⅗, and ⅖ me, l'. 342. 1. 9. ℔ for ₩. 1140. 17. 8. ℔. remitted in full of account for dito company; payable by *Peter du Boys* at uſance: the value in his own Bills dated the 28. of February: exchange at 123 ℔. are gl. 3506. 8. ſtuy. the remiſe at 73. ℔. is here—— —— — 342. 1. 9

59. *Profit and Loſſe* in company ⅗ for *Randoll Rice*, and ⅖ for me debitor to *Iean du Boys* for dito company l'. 2. 11. 3. ℔. for theſe particulars following: *viz.*

Brokage of ₩. 1141. 40. 9. ℔. at ⅛ *per* C.———— ₩. 1. 23. 1.
Proviſion of ₩. 1148. 50. 6. ℔. at ¼ *per* C.———— ₩. 7. 9. 9.

₩. 8. 32. 10. ℔. at 72. ℔. *per* ₩. are here—— — — 2 11. 3

The 7. day of April. 1634.

60. *Silver* debitor to *Iean du Boys* my account Currant l'. 560. 17. ß. for ₩. 1869. 23. 4. ℔. coſts and charges of 8. Barres received by the Starre of Amſterdam for my account: weighing as *per* Invoice 219. M. 4. oℨ at 22. livres. 6. ſous *per* Mark, are liv. 5608. 10. ſous reduced at 2. ſh. *per* livre are—— —— —— —— 560 17 —

61. *Dito* to Caſh for cuſtome and other charges, as by the Book of petties at large appeareth, being—— —— — — 4. 7. 2

62. *Iean du Boys* my account currant, debitor to dito *Iean* my Intereſt-account l'. 123. 4. ß. for ₩. 410. 40. ſous, by him detained upon *Depoſito* ſince the 4. of January, compared with the 14. thereof, and now due, being—— —— —— —— — 123. 4 —

63. *Promiſe-reckoning* debitor to *Iames Wilkinſon* l'. 250. condeſcended at 8. *per Cent.* for 4. moneths, to let him have at *Depoſito*— 150 — —

64. *Danſick-exchange*, ½ in company for *Arthur Mumperſon* there, debitor to *Iacob Symonſon* at Amſterdam his account Currant l'. 309. 7. 6. ℔. for 3987. Florins, 15. gros; remitted him in Bills of my ſelf, payable 19. dayes after ſight by *Hendrick Holſter* for the account of dito *Iacob* at 232. gros: my remiſe is—— — — 309. 7. 6

		£	s	d
8. 3.	65. *Danſick-exchange* in company ½ for *Arthur Mumperſon* there, debitor to *Iacob Wilkinſon*, I ſay, to *Iacob Symonſon* my account of Ready-mony l'. 148.—6. d. for 1907. Florines, 26. gros, remitted him in mine own Bills, exchange at 232. gros; payable 25. dayes after ſight by *Hendrick Holſter* for *Iacob Symonſon* upon my account: being the product of 30. Dozens, as in the 5. paſſado; diſcounted at 8. *per* C. for 2. moneths: the remiſe are gl. 1480. 5. ſtuy. at 33. s. 4. d. is here———	148	—	6
3. 8.	66. *Iacob Symonſon* my account of Ready-mony, debitor to dito *Iacob* my account of Time l'. 150. for the gl. 1500. as in *dato* 5. paſſado, diſcounted at 8. *per* C. for 2. moneths, is at 33. s. 4. d.— —	150	—	—
4. 3.	67. *Voyage to Amſterdam*, conſigned to *Iacob Symonſon*, debitor to dito *Iacob* my account of Ready-mony l'. 119. s. 6. d. for 19. gl. 15. ſtuy. diſcount of the 1500. gl. at time, and price as above, being at 33. s. 4. d——	119	6	
	The 15. day of April. 1634.			
10. 9.	68. *Voyage to Antwerp*, conſigned to *Thomas Truſt*, being for company *Randoll Rice* ⅖ and ⅗ for me, debitor to *Iacob Symonſon* for dito company l'. 1104. 12. s. and is for the enſuing commodities bought ¾ Ready-mony, and ¼ at 2. moneths: the ſame he hath ſent their 4. preſent to the ſaid *Thomas*, to ſell for our company account; the parculars are: *viz.* 30. Butts of Serreſe at 40. l'. Flem.———— l'. 1200. 8. Bales of Pepper, weight 1720. lb. at 25. d. l. 282. 6. 8. 19. Laſt 24. M. 3. ſchep. of Wheat, at 60. ggl. l'. 136.—.— More, for his charges, and proviſion, as by his account- l'. 41. 13. 4. l'. 1841. Flem. reduced at ⅗ l'. are in ſterl.——	1104	12	—
11. 5.	69. *Diego del Varino* at Lisborn, for company of *Randoll Rice* ⅖ and ⅗ for me; our account of Time, debitor to Voyage to Lisborn, conſigned to dito *Diego* for the ſaid company ⅖ and ⅗ l'. 605. for the ſale of 100. double Sayes, as by his Letters dated the 17. paſſado, ſold to *Pedro del Cauzo*, at 22. *per* Peece, *viz.* 73. Peeces Ready-mony, produceth——- Duck. 1606. 27. Peeces to ſtand out 2. moneths, are— Duck. 594. Duckets 2200. at 440. Reaze *per* Ducket, are 968. ʊ. 000. Reaze. reduced at 66. d. *per* Ducket, are here——	605	—	—
9. 11.	70. *Dito Diego* for company ⅖ and ⅗, our account of Ready-mony, debitor to *Diego* for the ſame company; our account of Time l'. 441. 13. s. for. 706. ʊ. 640. Reaze, received for the 73. Peeces, which we are to have preſent mony, being——	441	13	—
2. 7.	71. *Iacob Symonſon* my account by him in company debitor to Profit and Loſſe l'. 50. for gl. 500. gained for my part by our company Stock, begun in July 1633. the ſumme at 33. s. 4. d. is—	50	—	—
11. 11.	72. *Amſterdam-exchange* being, I ſay, *Andrew Hitchcock*, debitor to Amſterdam-exchange, being in company for *Jacob Symonſon* and			

and me each ½ l.504. 19. 6.d. for gl.5580. being gl. 2290. my first laid-in principall: 500. gl. gains, and 2790. gl. his part: Remitted me at 36.s. 10.d. in Bills of *Peter Snap* dated their 3. present: payable at usance by the before-named *Andrew*; appointed onely to run upon Exchange for company use: the same exchange deducted, produceth gl.5049. 15. stuy. at 33.s. 4.d. is —— —— 504 19 6

11. 5. 73. *Amsterdam-exchange* ½ in company for *Iacob Symonson* debitor to *Iacob Symonson* his account by me in company l.279. for his ½ of the remise due to him, exchange at 33.s. 4.d. is here —— —— 279 — —

2. 74. *Dito Exchange* debitor to *Iacob Symonson* my account by him in company l. 279. for gl. 2790. my ½ of the remise due to me is at 33.s. 4.d. —— —— —— —— —— 279 — —

The 22. of April, 1634.

2. 3. 75. *Iean du Boys* my account Currant, debitor to *George Pinchback* l.393. 13. 6.d. for w. 1499. 43. 4 d. drawn upon me (including 41. w. for Brokage, and Provision of Traict, and Silver) in Bills dated their 23. of March: payable at ¼ usance; exchange at 63.d. are here —— —— —— —— —— 393 13 6

10. 2. 76. *Silver* debitor to *Iean du Boys* my account Currant l. 12. 6.s. for 41. w. due to him for Brokage, and provision of Exchange and Silver, is here at 72.d. —— —— —— —— 12. 6 —

1. 3. 77. *Cash* debitor to *George Pinchback* l.9. 11. 2.d. received of him to clear the parcel provided 29. s. is included, being forbearance of my mony; the receit is —— —— —— 9 11 2

3. 5. 78. *George Pinchback* debitor to Interest-reckoning l.1. 9.s. for allowance-mony agreed upon, being —— —— —— —— 1 9 —

12. 8. 79. *Arthur Mumperson* at Dansick my account by him in company debitor to Dansick-exchange ½ in company for dito *Arthur* l.413. 11.9.d. for 5284. Florins, 21. gros, remitted him in mine own Bills, to be there imployed for my part of Stock now erected: by which he is to lay-in the like sum: this being payable at sight, by, and unto himself for our company account at 230. gros: the remise is here-- 413 11 9

8. 12. 80. *Dansick-exchange* ⅓ in company for *Arthur Mumperson* there, debitor to *Arthur Mumperson* my account by him in company l.10. 19. 8.d. for 140. Florins 10. gros, 5. pinninghen (of 18. to a gros) remitted him in mine own Bills, being his part of company gains here: the value discountable at sight in his own hands; exchange at 230. gros, is here —— —— —— —— —— 10 19 8

7. 81. *Dito Exchange* debitor to Profit and Loss for my gains —— —— 10 19 9

The 30. of April 1634.

82. *Iacob Symonson*, for company of *Randoll Rice* ⅖, and ⅗ me, debitor

		℔	s	d
9. 11.	debitor to *Andrew Hitchcock* l'. 158. 4. 9. d. for gl. 1740. 12. ſtuy. ordered me upon ſight of his Letter to pay to the ſaid *Andrew*, being part of bought Wares for dito company, as in the 15. preſent; exchange at 36. s. 8. d. is here—— —— —— — —	158	4	9
6. 6.	83. *Randol Rice* his account Currant, debitor to dito *Randoll* his account by me in company l'. 94. 18. 10. d. for his ⅗ for the ſaid Exchange paid *Andrew Hitchcock*, being —— —— ——	94	18	10
4. 11.	84. *Iames Wilkinſon* debitor to *Andrew Hitchcock* l'. 250. by my order paid to *Iohn Sharp* for the uſe of the ſaid *Iames*: being promiſed him upon *Depoſito* the 7. preſent, the ordered ſumme is ——	250	—	—
5.	85. *Dito* To Intereſt-reckoning l'. 6. 13. 4 d. for the forbearance of the ſaid 250. l'. the time of 4. moneths at 8. *per* C. is ——	6	13	4
10.	86. *Dito* To Promiſe-reckoning l'. 250. for the performance of the promiſe made the 7. preſent, being —— —— ——	250	—	—
11. 5.	87. *Andrew Hitchcock* debitor to Intereſt-reckoning l'. 2. 11. 8. d. for l'. 96. 14. 9. d. detained upon Intereſt, being the remainer of an Exchange, as in the 15. preſent; the forbearance of which at 8. *per* C. for 4. moneths produceth —— —— —— ——	2	11	8

The 8. day of May, 1634.

4. 10.	88. *Iames Wilkinſon* debitor to Promiſe-reckoning l'. 200. for our agreement of the ſaid value for *Andrew Hitchcocks* uſe at 8. *per* C. for 4. moneths, upon mine own Bond: the ſumme is —— —	200	—	—
1. 9.	89. *Caſh* debitor to Figs in company ⅗ *Randol Rice*, ⅖ me l'. 525. for 1500. Pieces ſold to *George Pinchback* at 7. s. *per* Piece; my Receit is —— —— —— —— ——	525	—	—
6. 6.	90. *Randoll Rice* his account by me in company, debitor to dito *Randoll* his account Currant l'. 315. for his ⅗ of the received ſumme for Figs, being —— —— —— —— ——	315	—	—
6. 7.	91. *Dito* His account Currant debitor to *Randoll* my Intereſt account l. 115. 1. 5. d. being for mony paid for him upon company account the 23. of January: the ſumme now due is with Intereſt —	115	1	5
1.	92. *Dito* His account Currant debitor to Caſh l. 99. 19. 1. d. paid to the ſaid *Randoll* in full of l. 315. due upon this ſale, the ſumme is	99	19	1
4. 3.	93. *Iacob Symonſon* my account of Ready-mony debitor to Voyage to Amſterdam, conſigned to the ſaid *Iacob* l. 200. for ſale of 40. Dozens, ſold to *Iaſper Cop* for Ready-mony; producing at 50. gl. *per* Piece to gl. 2000. are at 33. s. 4. d. —— —— ——	200	—	—
11. 3.	94. *Andrew Hitchcock* debitor to *Iacob Symonſon* my account of Ready-mony l. 171. 8. s. 4. d. being for a Remiſe of gl. 1877.			

in

		£	s	d
	in his own Bills dated there 8. preſent: payable at uſance, exchange 36. s. 6. d. is here—— —— —— —— ——	171	8	4
4. 3.	95. *Voyage to Amſterdam*, conſigned to *Iacob Symonſon*, debitor to *Iacob Symonſon* my account of Ready-mony l. 12. 6. s. for gl. 123. being Ware-houſe-room, Brokage, and Proviſion of the ſaid Dozens, is here at 33. s. 4. d. —— —— —— ——	17	6	—
	The 13. *of May*, 1634.			
10. 3.	96. *Promiſe-reckoning* debitor to *George Pinchback* l. 338. 6. 8. d. for the bargain of Sugar agreed upon with *Iames Wilkinſon* the 21. of March now tranſported to him, whether more or leſſe the ſame he is to pay me 2. moneths after his receit: the known weight at 14. d. *per* lb. produceth—— —— —— —— ——	338	6	8
11. 1.	97. *Amſterdam-exchange* being in company ½ for *Iacob Symonſon*, Dr. to Caſh l. 504. 19. 6. d. for the value at 38. s. 2. d. being gl. 5781. 19. ſtuy. remitted him in Bills of *Richard Symonſon*, dated (and omitted to enter) the 27. paſſado: payable at uſance by the ſaid *Richard*, or Aſſignes; the here remitted ſumme at 33. s. 4. d. are gl. 5049. 15. ſtuy. my payment produceth here—— —— ——	504	19	6
5. 11.	98. *Iacob Symonſon* his account by me in company, debitor to *Amſterdam-exchange* ½ in company with dito *Iacob* l. 289. 1. 11. d. And is for his ½ of the exchange now remitted to him, being at 33. s. 4. d. —— —— —— —— —— ——	289	1	11
2. 11.	99. *Iacob Symonſon* my account by him in company, debitor to *Amſterdam-exchange* ½ in company with dito *Iacob* l. 289. 1. 11. d. for my ½ of the gl. now remitted, being gl. 2890. 19. 8. pen. and are at 33. s. 4. d. here—— —— —— —— —— ——	289	1	11
	The 22. *day of May*, 1634.			
11. 4.	100. *Andrew Hitchcock* debitor to *Iames Wilkinſon* l. 205. 6. 8. d. whereof my Aſſignment is 200. l. and l. 5. 6. 8. d. for Intereſt due to the ſaid *Iames*: I being bound for *Andrew*; the whole is—— —— ——	205	6	8
10. 4.	101. *Promiſe-reckoning* debitor to *Iames Wilkinſon* l. 200. for accompliſhing the ſumme promiſed the 8. preſent, being—— —— ——	200	—	—
3. 4.	102. *George Pinchback* debitor to *Iames Wilkinſon* l. 471. 5. s. for 15. cheſts of Sugar delivered the ſaid *George*, poize 77. C. 2. 20. lb. producing at 13. d. *per* pound to—— —— —— ——	471	5	—
7.	103. *Dito George* debitor to Profit and Loſſe l. 36. 5. s. for advance upon my bargain at 1. d. *per* pound, produceth—— —— ——	36	5	—
10.	104. *Dito George* debitor to Promiſe-reckoning l. 338. 6. 8. d. for the performance of my promiſe made the 13. preſent, accompliſhed now by *Iames Wilkinſon* with an over-plus, the ſuume was—— —— ——	338	6	8

		℔	s	d
4. 10.	105. *Iames Wilkinſon* debitor to Silver l'.574.1.1.d. for 8.barres, weighing 1733.oz. delivered, and part diſcounted againſt Sugar, the Silver at 6.s.7. ½,d.produceth—— —— —— —	574	1	1
1. 4.	106. *Caſh* debitor to *Iames Wilkinſon* l'.102.16. 1. d. received of him cleer the truck: the receit is—— —— ——	102	16	1
10. 4.	107. *Promiſe-reckoning* debitor to *Iames Wilkinſon* l'.314.3. 4. d. for his performance of agreement made the 21.of March, producing	314	3	4
	The 3. day of May, 1634.			
9. 9.	108. *Figges in Company* ⅓ for *Randoll Rice*, and ⅔ for me debitor to *Diego del varino* for the company of dito *Randoll* ⅓ and ⅔ me, l'. 154. 11.6 d. for 572.Peeces received by *Iohn Thomſon* Shipper, being in full of Sayes ſold for our account; the ſame coſt there 247.O.320. Reaze, which produce here—— — —— —	154	11	6
9. 11.	109. *Diego del varino* for the company of *Randoll Rice* ⅓, and ⅔ for me; our account of Ready-mony debitor to dito *Diego* for the ſaid company, our account of Time l'.163.7.d. for 261.O.360. Reaze now made good to us in the Figges; and therefore I tranſport the ſame to the Ready-mony againſt the Received Figges, being——	163	7	—
5. 9.	110. *Voyage to Lisborne*, conſigned to *diego del Varino*, being in company ⅓ for *Randoll Rice*, and ⅔ for me, debitor to dito *Diego* for the ſaid company, our account of Ready-mony l'.24.4. for 30.O. 720.Reaze due to him for proviſion and charges of the whole paſſage at 4.*per* C.are here at 400.for 5.s.—— —— —	24	4	—
	The 7. day of June, 1634.			
12. 12.	111. *Diego del varino* at Lisborne his account of fruits, debitor to *Diego* his account of Caſh l'.25.10.7.d. for charges done at the receit of 270.Frailes of Figges; and 300.Peeces of Raiſons *Solis*, received by *Iohn Thomſon* Shipper, to ſell for the account of dito *Diego*: cuſtome, freight, and other petties, as by my Book are—	25	10	7
12. 1.	112. *Diego del varino* his account of Caſh, debitor to Caſh proper l'.25.10.7.d. for the charges paid out of my mony for him, being—	25	10	7
9. 1.	113. *Figs in Company* ⅓ for *Randoll Rice*, and ⅔ for me, debitor to Caſh l. 23.8.9. for charges done at the receit of 172. Peeces, particulars, as in my Book of petties, amount unto—— —— —	23	8	9
9. 11.	114. *Iacob Symonſon* for company ⅓ *Randoll Rice*, and ⅔ me, debitor to *Andrew Hitchcock* l.244.5.s. for Gl.2699. ordered me upon ſight of his Letter to pay unto the ſaid *Andrew*, being in full of bought Wares for dito company, as in date 15.paſſado; Exchange at 36.s.10.d. is here—— —— — — — —	244	5	—
11. 1.	115. *Andrew Hitchcock* debitor to *Iames Wilkinſon* l. 72. 16. 8. d. I ſay, debitor to Caſh l. 72. 16.8.d. for ſo much by his order paid unto *Iames Wilkinſon* to cleer the exchange; my payment is——	72	16	8
6. 6.	116. *Randoll Rice* his account Currant debitor to dito *Randoll* his account by me in company l. 146. 11. s. for his ⅓ of my preſent			

		£	s	d
	ſent payment for Company-uſe, being—— —— ——	146	11	—
12. 10.	117. *Thomas Truſt* at Antwerp for company of *Randoll Rice* $\frac{3}{5}$, and $\frac{2}{5}$ for me, our account of Time, debitor to Voyage to Antwerp, conſigned to dito *Thomas* for our company $\frac{3}{5}$, and $\frac{2}{5}$ l. 1515. 7. s. for the enſuing Wares ſold by him: the particulars are, *viz.* 8. Bales of Pepper, producing clear Ready-mony, as by the account—— —— ——gl. 2753. 9. 4. 30. Butts of Serreſe to *Iaques Gerritſon*; part at 2. moneths, producing (whereof $\frac{2}{5}$ is received) as by the account, clear mony—— ——gl. 12400. ——			
	gl. 15153. 9. 4. pen. reduced at 10. gl. or 33. s. 4. d. are—— ——	1515	7	—
13. 10.	118. *Dito Thomas* for our company, as above, our account of Ready-mony, debitor to the ſaid *Thomas* for company *R. R.* $\frac{3}{5}$, and $\frac{2}{5}$ me our account of Time l. 1102.—4. d. for gl. 11020. 3. 9. pen. by him received of the before entred mony, is here—— —— ——	1162	—	4
	The 15. *day of* June. 1634.			
4 3. 11. 8.	119. *Debitors* to *Iacob Symonſon* his account of Cambrix-cloth, l. 405. for 60. Pieces ſold joyntly to the enſuing parties, at 6 l. 15. s. upon an equall ſhare, at 4. moneths time, *viz.* *James Wilkinſon* 20. Pieces——— l. 135. *George Pinchback* 20. Pieces——— l. 135. *Andrew Hitchcock* 20. Pieces——— l. 135. —— —— The Rule in the 244. place is *contra-dicted.*	405	—	—
8. 1.	120. *Jacob Symonſon* his account of Cambrix-cloth, debitor to Caſh l. 1. 7. s. for Brokage of l. 405. at $\frac{1}{2}$ *per centum*, is—— ——	1.	7	—
7.	121. *Dito* to Profit and Loſs l. 8. 12. s. for the enſuing particulars, *viz.* For Ware-houſe-room at 2. d. *per* Piece l.—10. For Proviſion of Sales at 2. *per* C.——— l. 8. 2. —— ——	8	12	—
2.	122. *Dito* to *Jacob Symonſon* his account Currant l. 390. 14. s. for the neat proceed made good there, without my prejudice of debts, yet ſtanding out upon 4. moneths time: the ſum now tranſported, is	390	14	—
6. 13.	123. *Jean du Boys* for company *Randoll Rice* $\frac{3}{5}$, and $\frac{2}{5}$ for me, our account Currant, debitor to *Thomas Truſt* for dito company $\frac{3}{5}$, and $\frac{2}{5}$ our account of Ready-mony l. 1092. 17. 10. d. for gl. 11020. remitted in his own Bills, dated their 2. preſent: payable by, and unto himſelf, exchange at 121. d. are $\frac{M}{W}$. 3642. 58. 6. d. and here at 72. d.—— —— —— —— ——	1092	17	10
	The 23. *day of Iune* 1624.			
6. 12.	124. *Randoll Rice* his account Currant, debitor to *Diego del Varino* his account of Fruits l. 541. 4. s. 9. d. for ſeverall			

		L	S	d
	sorts sold him paying l'.380. now : the remainer at 2.moneths, *viz.* 270. Pieces of Figs tapnets, poi. 67.C.2.qrs.at 50. ℔.l'.168.15.- 300. Pieces of Raisons *Solis* poi. 225.C.3.qrs.at 33.℔.l'.372.9.9.	514	4	9
12. 6.	125. *Diego del Varino* his account of Cash, debitor to *Randol Rice* his account Currant l.380.received now in part of the fruits,being-	380	—	—
1. 12.	126. *Cash* debitor to *Diego del Varino* his account of Cash,l'.25.10.7.d.and is for so much by me payd the 7. present upon the receit of his fruits, and now taken back ; being—— — —	25	10	7
12. 12.	127. *Diego del Varino* his account of Fruits,debitor to dito his account of Cash l'.15.11.6.d.for the ensuing particulars, to wit, Brokage at 1.d. *per* Piece——l.2. 7. 6. Ware-house at 1.d.*per* Piece——l.2. 7. 6. Provision of sales at 2. *per* C.——l.10.16.6. —— —	15	11	6
12.	128.*Dito account of Fruits* debitor to *Diego del Varino* his account Currant l.500.2.8.d. for the neat proceed made good there without my prejudice of un-received debts ; the transport is— — —	500	2	8
1 7.	129. *Cash* debitor to Profit and Loss l. 13.4.℔. for Ware-house-room, and provision of fruits, as above; taken out of his Cash, producing—— —— —— —— ——	13	4	—
6. 11.	130. *Randoll Rice* his account Currant debitor to Amsterdam-exchange for company of *Jacob Symonson*, and me each ½ l.530.9.1.d. for gl.5781.19.stuy. remitted me at 36.℔.4.d. in Bills of *Peter Plomp*, dated their 8. present; payable by the said *Randoll* at usance: the same (exchange deducted) produceth gl.5304.11.stuy. is here at 33.℔.4.d.—— —— —— —— —— ——	530	9	1
11. 5.	131. *Amsterdam-exchange* for company of *Jacob Symonson* and me, each ½, debitor to *Jacob Symonson* his account by me in company l.289.1.11.d. for his one half of the now remitted guilders being at 33.℔.4.d.—— — —— — —	289	1	11
13. 8.	132. *Dito* to *Jacob Symonson* my account by him in company l' 289.1.11.d.for gl.2890.19.8.pen. being the moity of the now remise, at 33.℔.4.d. is here—— —— — — — —	289	1	11
	The 2. *day of July* 2634.			
13. 8.	133. *Figs in Company* ⅔ for *Jacob Symonson* and ⅓ for me, debitor to Voyage to Lisborne, consigned to *Diego del Varino*, being in company for *Jacob Symonson* ⅔,and ½ for me l.785.13.4.d.for 2908. Pieces received by *Richard Munt* in Returnes of 96. Bayes sold at 31. Duckets Ready mony ; his charges and provision at 4. *per* C. being deducted, produceth here—— —— ——	785	13	4
	134. *Cash* debitor to *George Pinchback* l. 485.6.5.d. received of *Isaac Simcock* by my Casheer upon the Assignation of dito *George*			

in

		L	S	d
	in part of his debt; the Aſſignment was—— —— —	48	.6	.5
5. 3.	135. *Intereſt-reckoning* debitor to *Geoge Pinchback* l'.1.10.S. for payment of his mony before the Time, I abate of his debt—— —	.1	10	—
13. 3.	136. *Figs in Company* ⅔ for *Iacob Symonſon*, and ⅓ for me, debitor to *George Pinchback* l'.20.13.7.d. for charges of 2908. Pieces of Figs payd by him for our company uſe, which I allow back, being-	20	13	.7
2. 5.	137. *Iacob Symonſon* his account Currant, debitor to dito *Iacob* his account by me in company l'13.15.7.d. for his ⅔ of the charges by me allowed *George Pinchback* in account, being—— ——	13	15	.7
11. 6.	138. *Amſterdam-exchange* for company *Iacob Symonſon*, and me, each ½, debitor to *Randoll Rice* his account Currant l'.530.9.1.d. for gl.6020.13. ſtuy. remitted to *Iacob Symonſon* in full conclude of our company-exchange, payable at uſance by *Daniel Rice*, at 37.S.10.d. the ſame (exchange deducted) produceth gl.5304.11. ſtuy. and are here at 33.S. 4.d.—— —— —— —— —	530	.9	.1
5.	139. *Facob Symonſon* his account by me in company, debitor to Amſterdam-exchange, for company, *Facob* and me, each ½ l'.301. 8.d. for ½ of the now remitted guilders, at 33.S 4.d. is here——	301	—	.8
2. 11.	140. *Dito Facob* my account by him in company, debitor to Amſterdam-exchange, as above, l'.301.—8.d. for my ½ of the now remitted gl. being 3010.6.8. pen. at 33.S.4.d. are here—— —	301	—	.8
11. 5.	141. *Amſterdam-exchange* for company *Iacob Symonſon*, and me, each ½, debitor to *Iacob Symonſon* his account by me in company l'.22.—8.d. for gl.220.6.8. pen. gained for his part upon the exchange, and are at 33.S.4.d.—— —— —— —	22	—	.8
7.	142. *Dito*, to Profit and Loſs l'.22.—8.d. for gl.220.6.8. pen. being my part of gains, are here 33.S.4.d.—— —— —	22	—	.8
	The 11. Day of July 1634.			
6. 9.	143. *Randol Rice* his account Currant debitor to Figs in company ⅖ for dito *Randoll*, and ⅗ for me l'.348.6.S. for 648. Pieces ſold him, being the full remainer, poize 162. C. at 43.S. *per* C. Ready-mony, is—— —— —— —— —— —— —	348	.6	—
6. 6.	144. *Dito*, his account by me in company, debitor to his account Currant l'.208.19.7.d. for his ⅗ of the ſold Figs, being—— —	208	19	.7
9. 7.	145. *Figs in Company* ⅖ for *Randoll Rice*, and ⅗ for me, debitor to Profit and Loſs l'.114.15.5.d. for Ware-houſe-room, proviſion, and Extraordinary pains, agreed upon for——————— l'.17. 10.— } More for my ⅗ of the gains, charges deducted is l'. 97. 5.5. }	114	15	.5
6.	146. *Dito*, to *Randoll Rice* his account by me in company, for his ⅖ of the gains upon the ſaid Figs, being—— —— —	145	18	.1

2. 4. 147. *Iacob Symonſon* his account Currant, debitor to *Iames Wilkinſon* l. 135. for his debt due to the ſaid *Iacob*, and by his order tranſported to the ſaid *Iames* towards clearing of account, being--- 135 — —

4. 148. *Dito Iacob* debitor to *George Pinchback* l'. 135. for the like debt tranſported by his order to the ſaid *Iames Wilkinſon*, being— 135 — —

11. 149. *Dito Iacob* debitor to *Andrew Hitchcock* l'. 135. for the like debt by his order tranſported to the ſaid *Iames Wilkinſon*, being— 135 — —

1. 2. 150. *Caſh*, debitor to *Iacob Symonſ.* his account Currant l'. 28. 1. s. 7. d. for charges, Brokage, Ware-houſe-room, & Proviſion, by me formerly charged upon his account of Cambrix, & now by order of *Iacob Symonſ.* received of *Iames Wilkinſ.* for the full clearing of this account; becauſe the Wares were all ſold upon time: my receit is 28. 1. 7

The 20. *day of July* 1634.

11. 4. 151. *Andrew Hitchcock* debitor to *Iames Wilkinſon* l'. 48.— for my Aſſignation delivered him upon the ſaid *Iames*, being— — 48 — —

5. 4. 152. *Intereſt-reckoning* debitor to *Iames Wilkinſon* l'. 3. 6. 8. d. for forbearance of 250. l'. paid 2. moneths before the time, concerning the which I allow him— — — — — 3. 6. 8

12. 6. 133. *Diego del Varino* his account Currant, debitor to *Randoll Rice* his account Currant l'. 161. 4. 9. d. for my Aſſignation delivered to *Pedro del Varino*, in full of debt due to *Diego* from the ſaid *Randoll*, being— — — — — — 161. 4. 9

12. 154. *Dito* his account Currant debitor to *Diego* his account of Caſh l'. 338. 17. 11. d. paid unto the ſaid *Pedro* to clear account in the behalf of *Diego*; the payment in full is— — — — 338 17 11

1. 6. 155. *Caſh* debitor to *Randoll Rice* his account Currant l'. 284. 16. 8. d. received of him to clear this account; the ſumme of— — — 284 16. 8

11. 10. 156. *Andrew Hitchcock* debitor to *Hendrick vander Linden*, and company, their account of commodities l'. 193. 19. 8. d. for theſe Wares following, ſold to him, paying now l'. 100. the remainer at 6. moneths: to wit,

160. Pieces of Figs, poize 40. C. at 45. s.— l'. 90. —. —
4. Bales of Pepper, poize 1468. lb. at 17. d. l'. 103. 19. 8.

193 19 8

1. 11. 157. *Caſh* debitor to *Andrew Hitchcock* l'. 100. for ſo much received of him, in part of ſold Wares, being— — — — 100 — —

10. 13. 158. *Hendrick vander Linden*, and company their account of commodities debitor to dito company their account of time l'. 193. 19. 8. d. for their ſold value carried to their time account, being as above appeareth— — — — — 139 19. 8

13. 10. 159. *Dito Company* their account of time, debitor to their account of Ready-mony l'. 100. for ſo much received of *Andrew Hitchcock* in part of Wares, as above; the ſame I am to pay at their

		℔	s	d
	their pleasure to them, or Assigns, being—— — ——	100	—	—
1.	160. *Wares* debitor to Profit and Losse l'.92.10.s. gained by the sale of 60. Dozens, and 90. Kersies—— — ——	92	10	—
2.	161. *Kettles* debitor to Profit and Loss l'.20.—2.d. gained by the sale of 5. Barrels—— —— —— ——	20	—	2
2.	162. *Jean du Boys* at Roan my account Currant, debitor to Profit and Loss ℔.56.5.6.d. gained by the exchange—— — —	56	5	6
4.	163. *Voyage to Amsterdam* consigned to *Iacob Symonson* debitor to Profit and Loss l'.111.17.s. gained by the sale of 100. Dozens—	111	17	—
5. 7.	164. *Interest-reckoning* debitor to Profit and Loss l'.16.6.2.d. gained by this account—— —— —— ——	16	6	2
7. 3.	165. *Profit and Loss* debitor to *Iacob Symonson* my account of Ready-mony l'.25.—11.d. for gl. 1.5. stuy. too short in account, and Loss by exchange—— —— —— ——	25	—	11
10.	166. *Dito* to Silver ℔.3.9.1.d. lost by 8. Barrs sold—— ——	3	9	1
5. 7.	167. *Voyage to Lisborn* consigned to *Diego del Varino* for company $\frac{3}{5}$ *Randol Rice*, $\frac{2}{5}$ me, debitor to Profit and Loss for dito company 14.2.8.d. gained by the sale of 100. Sayes—— ——	14	2	8
6. 7.	168. *Iean du Boys* at Roan, for company of *R.R.* $\frac{3}{5}$, and $\frac{2}{5}$ for me, our account Currant, debitor to Profit and Loss for dito company l'.80.11.7.d. for so much gained by exchange—— ——	80	11	7
8. 5.	169. *Voyage to Lisborne*, consigned to *Diego del Varino*, for company *Facob Symonson* $\frac{2}{3}$ and $\frac{1}{3}$ for me, debitor to *Iacob Symonson* his account by me in company l'.127.15.7.d. for his $\frac{2}{5}$ of l'.191.13.4.d. gained by sale of 96. black Bayes, being—— —— ——	127	15	7
7.	170. *Dito* debitor to Profit and Loss l'.63.17.9.d. for my $\frac{1}{3}$ gains by the said Bayes, being —— —— —— ——	63	17	9
9. 7.	171. *Iacob Symonson* at Amsterdam for company *R.R.* $\frac{3}{5}$, and $\frac{2}{5}$ for me, debitor to Profit and Loss for dito company l'.60—6.d. and is for so much gained by the exchange, being—— —— ——	60	—	6
10. 7.	172. *Voyage to Antwerp*, consigned to *Thomas Trust*, being for company *R.R.* $\frac{3}{5}$, and $\frac{2}{5}$ me, debitor to Profit and Loss for dito company l'.600.7.s. gained by the sale of Wines and Pepper, as by the Factors account, amounting to—— —— —— ——	600	7	—
7. 13.	173. *Profit and Loss* in company $\frac{3}{5}$ for *R.R.* and $\frac{2}{5}$ for me, debitor to *Tho: Trust* for dito company our account of Ready-mony, l'.9.2.6.d. for 3. stuy. 9. pen. too short in account and lost by exchange—	9	2	6

		L	s	d
17. 6.	174. *Profit and Loſs* in company $\frac{3}{5}$ for *Randoll Rice*, and $\frac{2}{5}$ for me, debitot to *Randol Rice* his account by me in company l'.444.9.8.d. for his $\frac{3}{5}$ of l'.740.16.1.d. being due to him by the diviſion of this account; the ſumme is—— —— —— ——	444	9	8
7.	175. *Dito* to Profit and Loſs, for my part gains—— ——	296	6	5
13. 2.	176. *Ballance* debitor to *Facob Symonſon* at Amſterdam my account by him in company l'.301.—8.d. for gl.3010.6.8. pen. due to me by conclude of account, being—— —— ——	301	—	8
6.	177. *Dito* to *Jean du Boys* at Roan, for the company of *Randoll Rice* $\frac{3}{5}$, and $\frac{2}{5}$ for me, our account Currant, l'.1092.17.10.d. for 3642. ℔. 58. ſous, 6.d. due to the ſaid company by conclude of account, being—— —— —— —— ——	1092	17	10
10.	178. *Dito*, to *Hendrick vander Linden* $\frac{1}{2}$, *John van Idoes* $\frac{1}{6}$, *Jaques Reinſt* $\frac{1}{3}$, their account of commodities l'.194.12.1.d. for 160. Pieces of Figs, 4. Bales of Pepper, 15. Butts of Allegant, being the whole Debit in Wares and Mony, tranſported thus to have the account compleat in new books, as it ſtandeth here, the mony is——	194	12	1
10.	179. *Dito*, to Voyage to Antwerp, conſigned to *Thomas Truſt*, being for company *Randoll Rice* $\frac{3}{5}$, and $\frac{2}{5}$ me, l'.189.12.s. for 19. Laſts, 24. Mudden, 3. ſcheples of Wheat, as in the 15. of April, and remain unſold, the ſame at 60. ggl. (of 28. ſtuy.) *per* Laſt is l'.316. Flem. are at 33.s.4.d. —— —— —— ——	189	12	—
11.	180. *Dito*, to *Andrew Hitch-cock* l'.446.12.9.d. and is for ſo much due to me by conclude of account, being—— —— ——	446	12	9
12.	181. *Dito* to *Arthur Mumperſon* at Danſick my account by him in company l'.402.12.1.d. for 5144. Florins, 10. gros, 13. pen. Poliſh, due to me by conclude of account, being— —— ——	402	12	1
12.	182. *Dito* to *Thomas Truſt* at Antwerp, for company of *Randoll Rice* $\frac{3}{5}$, and $\frac{2}{5}$ me, our account of Time l'.413.6.8.d. for gl.4133. 5.11. pen. due to us by conclude of account; upon our Time account, being—— —— —— ——	413	6	8
13.	183. *Dito* to Figs in company, $\frac{4}{5}$ for *Iacob Symonſon*, and $\frac{1}{5}$ for me, l'.806.6.11.d. for 2908. Pieces unſold, coſt with charges here, as by the account—— —— —— —— ——	806	6	11
5. 13.	184. *Iacob Symonſon* at Amſterdam his account by me in company debitor to *Ballance* l'.512.3.8.d. for ſo much due to him by conclude of this account, being—— —— ——	512	3	8

		L	s	d
6.	185. *Randoll Rice* his account by me in company debitor to Ballance l.991.7.6.d. for ſo much due to him upon this account——	991	.7	.6
10.	186. *Hendrick vander Linden* ½, *John van Does* 1/6, *Faques Reinſt* ⅓, their account of commodities, debitor to *Ballance* l.194.12.1.d. for 160. Pieces of Figs, and 4. Bales of Pepper ſold, being the whole Wares in Credit, tranſported thus to have the account compleat in new books, as it here ſtandeth: the mony is—— —— ——	194	12	.1
10.	187. *Dito Company* their account of Ready-mony debitor to *Ballance* l 99.7.7.d. for conclude due to them—— —— —— ——	99	.7	.7
13. 13.	188. *Dito Company* their account of Time, debitor to *Ballance* l.93.19.8.d. due to them for conclude of this account, being——	93	19	.8
13. 1.	189. *Ballance* debitor to Caſh l.947.2.1.d. and is for ſo much by conclude remaining therein, and tranſported, being—— ——	947	2	.1
7. 1.	190. *Profit and Loſs* debitor to Stock l.1046.8.10.d. for gaines in this handle, tranſported to conclude this account, being—— ——	1046	.8	10
1. 13.	191. *Stock* debitor to Ballance l.2902.12.7.d. for the difference of that account, being my preſent Eſtate; and tranſported thither to conclude this, being—— —— —— —— ——	2902	12	.7

End of the Journall

A.

1634.

OF MY
Kalendars Forme,
AND THE
USE THEREOF.

I divide each Letters place of my Kalendar into five parts, according to the order of the five Vowels; entring the peoples Sur-names upon the Letter wherewith they begin, after our usuall English manner:

EXAMPLE.

If you desire the name of *Iean du Boys*, seek the *B*, and there again in the *O*, as being the first Vowel that his Sur-name begins withall.

If *Andrew Hitchcock*, seek *H*, and again therein the *I*, as being the first Vowell in his Sur-name.

If *Arthur Mumperson*, seek *M*, and therein *U*: and so of all other.

F.

A)

E) *Amsterdam-exchange*, being in company for *Iacob Symonson*, and me, each ½ ——— fol. 11.

I)

O)

U)

H.

Ballance ——— ——— ——— fol. 13.

Iean du Boys at Roan my account Currant ——— fol. 2.
Dito, my Intereſt-account ——— fol. 5.
Dito, for company of *Rand. Rice* ⅓, and ⅔ me, our account Currant-fol. 6.

C.

A) *Cash* —— —— fol. 1.

E)

I)

O)

U)

D.

Danſick-exchange, for company *Arthur Mumperſon* there, and me, each ½ —— —— —fol. 8.

Diego del Varino at Lisborn, for company *R.R.* ½, and ⅖ me, our account of Ready-mony ——fol. 9.
Dito for *R.R.* ½, and ⅖ me, our account of Time —— —fol. 11.
Dito, his account of Fruits ——fol. 12
Dito, his account of Cash ——fol. 12.
Dito, his account Currant ——fol. 12.

A)

E)

I) *Figs in company* $\frac{3}{5}$ for *R.S.* and $\frac{2}{5}$ for me—— —— —fol. 9.
Figs in Company $\frac{2}{3}$ for *Iacob Symonſon*, and $\frac{1}{3}$ for me———fol. 13.

Andrew Hitchcock—— ——fol. 11.

O)

U)

Intereſt-reckoning——fol.5.

A)

K.

Kettles—— —— ——fol. 2.
Kerſies in Company $\frac{1}{3}$ for *Iacob Symonſon* $\frac{2}{3}$ me—— —— —fol.4.

E)

L.

Hendrick vander Linden $\frac{1}{2}$, *Iohn van Does* $\frac{1}{6}$, *Iaques Reinſt* $\frac{1}{3}$ their account of commodities——fol. 10.
Dito, company, their account of Ready-mony——fol. 10.
Dito, company, their account of Time—— —— ——fol.13.

I)

O)

U) *Arthur Mumperſon* at Danſick my account by him in company—— —— ——fol.12.

P.

A)

E) *Promise-reckoning* ——————fol. 10.

I) *George Pinchback*——————fol. 3.

O) *Profit and Losse* in company $\frac{1}{3}$ for *R. R.* and $\frac{2}{3}$ for me ——————fol. 7.
Profit and Loss proper——————fol. 7.

R.

Randoll Rice his account Currant—fol. 6.
Dito, his account by me in company—— —— —fol. 6.
Dito, my Interest-account— — —fol. 7.

S.

A)

E)

I) *Iacob Symonſon* at Amſterdam, my account by him in company—fol. 2.
Dito, his account Currant——fol. 2.
Dito, his account of Couchaneille- fol. 3.
Dito, my account of Ready-mony fol. 3.
Dito, his account by me in comp. fol. 5.
Dito, my account of Time——fol. 8.
Dito, his account of Cambrix-cloth——fol. 8.
Dito, for company *Randoll Rice* $\frac{3}{5}$ and $\frac{2}{5}$ me——fol. 9.
Silver——fol. 10.

O) *Stock*——fol. 1.

U)

T.

Thomas Truſt at Antwerp for company *Randoll Rice* $\frac{3}{5}$, and $\frac{2}{5}$ me, our account of Time——fol. 12.
Dito, our account of Ready-mony f. 13.

A) *Voyage to Amsterdam*, consigned to *Iacob Symonson*——— ——fol. 4.
Voyage to Antwerp, consigned to *Thomas Trust*, being for *Randoll Rice* $\frac{3}{5}$, and $\frac{2}{5}$ for me———fol. 10.

Wares——— ——fol. 1.

E)

I) *Voyage to Lisborne*, consigned to *Diego del Varino*, for company *Randoll Rice* $\frac{2}{3}$, and $\frac{1}{3}$ me———fol. 5.
Voyage to Lisborne, consigned to dito *Diego*, for company *Iacob* $\frac{2}{3}$, and $\frac{1}{3}$ for me——— ——fol. 8.

Iames Wilkinson ——— ——fol. 4.

O)

U)

OF THE LEAGER.

HAving (in form as is instanced) entred all the trading-parcels of Merchandizing into the Journall in such after-following manner as they daily happened; then hath the *Book-owner* his whole Trading, with all the Circumstances in writing: but not in such sort, that he is able to confer with any man about his accounts: for each mans severall Parcels are dispersed through the whole Journall; neither doth it (in drawing an account to a Head upon a Paper) content the mind, fearing that any Parcels might be mis-taken or omitted. Upon the like Reason we may conjecture the Obscurity in knowing what mony is in Cash, what weight, measure, and quantity of any Commodity might be in the Ware-house; what Profit or Losse there is upon any sort of Wares, or Matter; what Weekly, or Monethly debts are to be received, or payd for Wares, or Exchanges: and many such like.

For the avoyding of all such diffidences, the Journall Parcels must be transported into the *Leager* in such manner, that all what doth concern one mans particular, must (under one accounts Title) be gathered together, *to wit*, all his *Debit* parcels upon the Left-hand; and all his *Credit* parcels upon the Right-hand of the *Open-lying Leager*; of the which many instances follow in the Leager: the like manner must be used in each sort, as *Mony*, *Wares*, *People*, or what ever else; each must be gathered together in an Exquisite form, with few words.

The thing charged, or *Debitor*, must have its discharge, or *Creditor*, even opposite against it selfe when the Leager lieth open. In this Leager, where *Fol.* standeth between the lines before the L, both upon the Right and Left-hand, are many Arithmetical Characters. The Character, Characters, or Figures that stand between the two lines upon the *Debitor* side, point (as with a finger) unto the Folio where each severall lines *Creditor* standeth in the said Book, whether it be upon the same Leafe, or else where: Contrarily, the Figures that stand between the two lines upon the *Creditor*-side, point at the Folio where each severall lines

Debitor

Debitor ſtandeth in the ſaid Book, whether upon the ſame Leafe or elſewhere.

In Brief,

The Owner, *or the* Owing thing,
Or what-ſo-ever comes to thee:
Upon the Left-hand ſee thou bring;
For there the ſame muſt placed be.

But

they unto whom thou doeſt owe,
Upon the Right let them be ſet;
Or what-ſo-ere doth from thee go,
To place them there do not forget.

THIS

Book ſheweth our *true Eſtate* in each particular account; whether Bought, Sold, Sent, or Received, Commodity: People with-in, or without the Land; Exchanges which way-ſo-ever, and the Coynes of theſe ſeverall places; *Factorage*, *Company*, or what account elſe belongeth to *Traffick*: So that the *Leager* is the *Mirrour* by which onely the Eſtate can *truly*, and *plainly* be diſcerned.

	Jou.	Day		Fol	£	s	d
			Caſh is Debitor.				
	1	1	Janu. To Stock, for ſeverall coynes of mony —— —	1	1000	15	7
	5	27	Febr. To *Iacob Symonſon* his account Currant —— —	2	328	10	11
1634.	9	22	April To *George Pinchback*, received in full —— —	3	9	11	2
	10	8	May To Figs ⅔ *R. R.* ⅓ for me —— ——	9	525	—	—
	12	22	Dito to *Iames Wilkinſon*, received to clear a truck ——	4	102	16	1
	14	23	June To *Diego del Varino* his account of Caſh —— —	12	25	10	7
	14	—	Dito To Profit and Loſſe, gained by *Diego's* fruits ——	7	13	4	—
	14	2	July To *George Pinchback* received by his Aſſignment —	3	485	6	5
	16	11	Dito To *Iacob Symonſon* his account Currant —— —	2	28	1	7
	16	20	Dito To *Randoll Rice* his account Currant —— —	6	284	16	8
	16	20	Dito To *Andrew Hitchcock* received in part —— ——	11	100	—	—
			Summe —		£ 2903	13	—
			Stock is Debitor.				
1633.	1	1	Janu. To *Iacob Symonſon* his account Currant —— —	2	150	—	—
1634.	19	20	July To *Ballance*, for conclude carried thither —— —	13	2902	12	7
			Summe —		£ 3052	12	7
			Wares are Debitors.		£	R	
1633.	1	1	Janu. To Stock, reſting unſold —— ——	1	60	90	477 10 —
1634.	20	20	July To Profit and Loſſe gained	7			92 10 —
			Summe —		60	90	£ 570 — —

Jour.	Dy		Fol	L	S	D
		Cash is Creditor.				
2.	4	Janu. By *George Pinchback*, paid in part —— —	3	144	—	—
2.	9	Dito By *James Wilkinson*, paid in part —— —	4	120	—	—
3	30	Dito By *George Pinchback*, paid him —— —	3	135	16.	8
4.	9	Febr. By *Iac. Symonson.* his account of Couchaneille, payd	3	.. 5	.5.	4
4	21	Dito by voyage to Lisborn, consigned to *Diego del Varino* for company $\frac{1}{5}$, and $\frac{2}{5}$ paid — —	5	594	—	—
5	13	March by Danſick-exchange for *Arthur Mump.* and me $\frac{1}{2}$	8	200	—	—
5	—	Dito By Kerſies in Company $\frac{1}{3}$ *Iacob Symonſon*, $\frac{2}{3}$ for me	4	.. 2.	8.	6
9	—	Dito By *Iacob Symonſon* his Cambrix cloth — —	8	.. 4.	7	—
6	22	Dito By *Iacob Symonſon* his account Currant — —	2	.. 9.	7.	9
6	—	Dito By Figs in company $\frac{1}{5}$ *R. R.* $\frac{2}{5}$ for me —— —	9	.. 8.	7.	6
1634. 6	29	Dito By *Hendrick vander Linden*, and Company their account of commodities, for charges —— —	10	...	12.	5
7.	7	April By Silver, for charges of 8. Barrs —— —	10	.. 4.	7.	2
10.	8	May By *Randoll Rice* his account Currant —— —	.6	.99	19.	1
11	13	Dito By Amſterdam-exchange $\frac{1}{2}$ for *Iacob Symonſon* —	11	504	19.	6
12.	7	June By *Diego del varino* his account of Caſh —— —	12	.25	10.	7
12.	7	Dito By Figs in Company $\frac{3}{5}$ *R. R.* $\frac{2}{5}$ for me —— ——	.9	.23.	8.	9
12.	7	Dito By *Andrew Hitchcock* paid him —— ——	11	.73	16.	8
13	15	Dito By *Iacob Symonſon* his account of Cambrix-cloth--	.8	.. 1.	7	—
19	20	July By *Ballance*, tranſported thither to conclude this--	13	947.	2	1
		Summe —	L	2903	13	—
		Stock is Debitor.				
1633. 1.	1	Janu. By Caſh, for ſeverall coynes of mony — —	.1	1000	15.	7
1	—	Dito By Wares for ſundry ſorts unſold —— —	1	477	10	—
1	—	Dito By Kettles for 5. Barrels unſold — — —	2	.55	—	.6
1	—	Dito By *Iean du Boys* at Roan my account Currant —	2	240	—	—
1	—	Dito By *Iacob Symonſon* my account by him in company	2	229	—	—
1	—	Dito By *Iacob Symonſon* his account of Couchaneille —	3	.. 3	17.	8
1634. 19	20	July By Profit and Loſſe, gained by this handle — —	7	1046.	8	10
		Summe —	L	3052	12.	7
		Wares are Creditors. L s				
2	13	Janua. By Kerſies in company, by me layd in-- .. 90	4	270	—	—
1633. 6	21	March By *Iacob Symonſon*, ſold to him — 60 ..	2	300	—	—
		Summe — 60 90	L	570	—	—

	Day		Fol	£	s	d
		Kettles are Debitors				
	1 1	Janu. To Stock, resting unfold——	1	55	—	6
1634.	17 10	July To Profit and Losse gained——	7	20	—	2
		Summe——	£	75	—	8

			ℳ	s	d				
		Jean du Boys at Roan my account Currant, Debitor.							
1633.	1 1	Janu. To Stock, due in Ready-mony—	800	—	—	1	240	—	—
1634.	7 7	April To dito *Jean My* Intereſt-account—	410	40	—	5	123	4	—
	9 22	Dito To *Geo. Pinchb.* for an Exch. drawn—	1499	43	4	3	393	13	6
	17 20	July To Profit and Losse gained— —				7	56	5	6
		Summe——	2710	23	4	£	813	3	—

			Gul.	s	p				
		Jacob Symonſon at Amſterdam; My account by him in company Dr.							
1633.	1 1	Janu. To Stock formerly remitted— —	2290	—	—	1	229	—	—
1634.	8 15	April to Profit and Losse, gained by him there— — — —	500	—	—	7	50	—	—
	11 13	May To Amſterdam-exchange ½ in comp. with him, by me remitted—— —	2890	19	8	11	289	1	11
	15 2	July to Amſt. exch. as before remitted him-	3010	6	8	11	301	—	8
		Summe——	8691	6	—		869	2	7

		Iacob Symonſon at Amſterdam His account Currant, Debitor.							
1633.	2 9	Janu. To dito *Iacob* his account by me in company, for ⅓ of my payment, for the company uſe—— —				5	40	—	—
	2 13	Dito to dito his account by me in company for the like—				5	90	—	—
	4 9	Febr. To *Iames Wilkinſon*, diſcounted with him— —				4	956	8	7
	4 17	Dito to dito *Iacob* my account of Ready-mony diſcount.				3	110	17	2
	4 21	Dito to dito *Iacob* his account by me in company for ⅓ of my payment for company uſe—— — —				5	396	—	—
	5 27	Dito to Kerſies in comp.ᵉ ⅓ for him, for 150. Ps. ready-mo.				4	637	10	—
	6 21	March to Wares, for 60. Dozens ſold at 1. moneth—				1	300	—	—
	6 —	Dito To Caſh, for charges done at the ſhipping— —				1	9	7	6
1634.	15 2	July To Dito his his acco. by me in comp. for ⅓ of charges				5	13	15	7
	16 11	Dito To ſeverall accounts for tranſported debts— —				—	405	—	—
		Summe——				£	2958	8	1 10

	Day					Fo	£	s	d
		Kettles are Creditors.							
	3	30	January By *George Pinch-back*, sold him			5	3	75	—	8

			Contra, Creditor.	℔w	ʃ	₰				
1633.	2	4	Janu. By *Jacob Symonſ.* my account Remitt.	400	—	—	3	120	—	—
	2	13	Dito By dito *Jean My* Intereſt-account, lent him for 4. moneths	400	—	—	5	120	—	—
1634.	7	7	April By Silver for 8. Barres	1869	23	4	10	560	17	—
	9	22	Dito By Silver, for his charges	41	—	—	10	12	6	—
			Summe	2710	23	4	£	813	3	—

			Contra, Creditor.	Cul.	ʃ	₰				
1634.	9	15	April By Amſterdam-exchange ½ in company with him, remitted me	2790	—	—	11	279	—	—
	14	23	June By Amſterdam-exchange ½ in company with him, remitted me	2890	19	8	11	289	1	11
	18	20	July By *Ballance* due by conclude	3010	6	8	13	301	—	8
			Summe	8691	6	—	£	869	2	7

			Contra, Creditor.							
1633.	1	1	Janu. By Stock, due to be imployed in company				1	150	—	—
	4	9	Febr. By dito *Jacob* his account of Couchaneille for the proceed				3	1539	14	10
	5	27	Dito By dito *Jacob* his account by me in company, for his ⅓ of the 150. Kerſies				5	212	10	—
	5	27	Dito By Caſh, received of *James Wilkinſon* in full				1	328	10	11
1634.	7	7	April By Danſick-exchange, paid there by *Henry Holſter* to *Arthur Mumperſon*, in full of this account				8	309	7	6
	13	15	June By dito *Iacob* his account of Cambrix-cloth, for the neat proceed of 60. Pieces				8	390	14	—
	16	11	July By Caſh, for charges upon Cambrix, received back from *Iames Wilkinſon* in full of that account				1	28	1	7
			Summe				£	2958	18	10

	Day			lb		Fol	L	s	d
		Iacob symonſon at Amſterdam *His* account of Couchanille, Debitor.							
	1.1	Janu. To Stock, for charges formerly done upon	3	534		1	3	17.	8
	4.9	Febr. To Caſh, for Brokage payd— — —				1		5.5.	4
	4—	Dito. To Profit and Loſſe, for my Proviſion—				7	31	12.	2
	4—	Dito. To *Iacob Symonſon* his account Currant for the neat proceed		.11		2	1539	14	10
		Summe—	3	545	L		1580	10	—
		George Pinch-back, Debitor.							
1633.	2.4	Januar. To Caſh, payd him $\frac{2}{3}$ of the Dozens—				1	144	—	—
	3 30	Dito to Kettles, for 5. Barrels, Ready-mony—				2	.75	—	.8
	3—	Dito to Caſh, payd in full account—				1	135	19.	8
	3—	Dito To Intereſt-reckoning, for diſcount—				5	.4	19.	8
1633.	7 29	March To Danſick-exchange, due at 10. dayes ſight—				8	401	15.	8
	9 22	April To Intereſt-reckoning for allowance-mony—				5	.1.	9—	
	11 22	May To *Iames Wilkinſon* for 15. cheſts of Sugar—				4	471.	5—	
	11—	Dito To Profit and Loſſe, for advance 1.ß. *per* lb.—				7	.36.	5—	
	11—	Dito To Promiſe-reckoning for my performance—				10	338.	6.	8
	13 15	June To *Iac. Sym.* for 20. pieces Cambrix at 4. moneths				8	135	—	—
		Summe—			L		1744.	1.	4
		Iacob Symonſon at Amſterdam *My* account of Ready-money, Debitor,	Gul.	s	p				
1633.	2.4	Janua. To *Iean du Boys*, my account Currant, remitted to him— — —	1230	—	—	2	120	—	—
	5.5	March To dito *Iac.* My account of time, received by him in part of ſold Wares—	1361	.5	—	8	136.	2.	6
1634.	8.7	April To dito *Iacob* My account of time, received by him in full of ſold Wares—	1500	—	—	8	150	—	—
	10.8	May To Voyage to Amſterdam, for ſale of 40. Dozens, Ready-mony— —	2000	—	—	4	200	—	—
		Summe—	6091	.5	—	L	606	2.	6

	Day		Fol	£	s	d
		Contra, Creditor.				
4	9	Febru. By *Iames Wilkinſon*, ſold to him — 3 545	4	1580	10	—
		Contra, Creditor.				
1633.	1.4	Janu. By Voyage to Amſterdam, for 100. Dozens, part mony, part at 6. moneths	3	360	—	—
1634.	9 22	April By *Iean du Boys*, my account Currant, for an Exchange drawn on me, due already	2	393	13	6
	9 22	Dito By Caſh, received in full	1	.9	11	2
	19 13	May By Promiſe-reckoning for Sugar ſold him	10	338	6	8
	14.2	July By Caſh, received in part of Sugars	1	485	6	5
	15 2	Dito By Intereſt-reckoning, allowed him	5	.1	10	—
	15 —	Dito By Figs in company, $\frac{2}{3}$ for *Iacob Symonſon*, and $\frac{1}{3}$ for me, for charges paid by him	13	20	13	7
	20	Dito By *Iacob Symonſon*, this debt tranſported	2	135	—	—
		Summe —	£	1744	1	4

	Day		Gul	s	p	Fol	£	s	d
		Contra, Creditor:							
1633.	4 17	Febru. By *Iacob Symonſon* his account Currant, for an Exchange diſcounted	1224	9	8	2	110	17	2
	4 —	Dito By Profit and Loſſe for Proviſion	.5	—	8	7	..	10	1
	5.5	March By Danſick-exchange, for a Remiſe, according to my order, of	1360	—	—	8	136	—	—
1634.	8.7	April By Danſick-exchange, paid there by *Hend. Holſter*, according to his order	1480	5	—	8	148	—	6
	8 —	Dito By Voyage to Amſterdam, for diſcount	.19	15	—	3	.1	19	6
	10.8	May By *Andrew Hitchcock*, for a Remiſe	1877	—	—	11	171	8	4
	11 —	Dito By Voyage to Amſterd. for Proviſion	123	—	—	3	12	6	—
	17 20	July By Profit and Loſſe, loſt hereby	.1	5	—	7	25	—	11
		Summe —	6091	5	—	£	606	2	6

		Day		Fol	£	s	d
			Voyage to Amsterdam, consigned to *Iacob Symonson,* Debitor.				
	1	.4	Janu. To *George Pinckback* for 100. Dozens— —	3	360	—	—
1634.	8	.7	April To *Facob Symonson* my account of Ready-mony, for abatement of 1500. gl.— —	3	.1	19	6
	11	.8	May To *Iacob Symonson* my account of Ready-mony, for Ware-house-room, Brokage, and Provision—	3	12	6	—
	17	20	July To Profit and losse gained— — —	7	111	17	—
			Summe—	£	486	2	6
			Kersies in Company, being $\frac{1}{3}$ for *Facob symonson,* and $\frac{2}{3}$ for me Debitor.	Pcs.			
1633.	2	.9	Janu. To *Iames Wilkinson,* bought part at Time—	60	4	180	—	—
	2	13	Dito To Wares, brought in of mine own— —	90	2	270	—	—
	5	13	March To Cash, for Brokage paid— —		1	2	2	6
	5	13	Dito To Profit and Losse, for Ware-house-room, Provision, and my $\frac{2}{3}$ gaines— — —		7	128	5	—
	5	13	Dito To *Iacob Symonson* his account by me in company, for his $\frac{1}{3}$ of the gaines—		5	.57	2	6
			Summe—	150	£	637	10	—
			Fames Wilkinson, Debitor.				
1633.	2	.9	Janu. To Cash, paid him $\frac{2}{3}$ of the Kersies— —		.1	.120	—	—
	4	.9	Febr. To *Iacob Symonson* his account of Couchaneille, for 3. Barrels, weight 545. lb. at 58. s. Ready-mony-		.3	158	10	—
	6	21	March To Promise-reckoning for a bought bargain—		10	.314	6	4
1634.	10	30	April To *And. Hitchcock,* paid by order to *I. Sharpe*—		11	250	—	—
	10	—	Dito To Interest-reckoning, agreed with him as in date 7. present, for 4. moneths, at 8. *per Centum*—		5	.6	13	4
	10	—	Dito To Promise-reckoning for my performance—		10	250	—	—
	10	.8	May To Promise-reckoning, for *Andrew Hitchcocks* use promised at Interest— — —		10	200	—	—
	12	22	Dito To Silver, for 8. Barres, in truck of Sugar—		10	574	1	1
	13	15	June To *Iacob Symonson* his account of Cambrix, for 20. Peeces, at 4. moneths— — —		.8	135	—	—
			Summe—		£	3430	7	9

	Day		Fol	£	s	d
		Contra, Creditor.				
	5. 5	March By *Iacob Symonſon* my account of Time, for ſales of 60. Leeds Dozens——	8	286.	2	6
1634.	10. 8	May By *Iacob Symonſon* my account of Ready-mony, for ſales of 40. Dozen——	3	200	—	—
		Summe——	£	486	2	6

			Ps.				
		Contra, Creditor.					
1633.	5 27	Febru. By *Iacob Symonſon* his account Currant, for ready-mony ſold——	150	2	637	10	—

		Iames Wilkinſon, Creditor.					
1633.	2 9	Janu. By Kerſies in company, for 60. Peeces bought ⅓ up, on 2. moneths time——		4	180	—	—
	3 23	Dito By *Iean du Boys*, for company *R. R.* ⅔, and ⅓ me, for an exchange remitted the ſaid *Iean*——		6	564.	1.	5
	4. 9	Febr. By *Iacob Symonſon*, ordered dito *Iames* to detain the Couchaneille; his due being——		2	956.	8.	7
1634.	7. 9	Apr. By Promiſe-reckoning, agreed to let him have——		10	250	—	—
	11 22	May By *Andrew Hitchcock*, for the Intereſt-mony, agreed upon the 8. preſent; is with forbearance——		11	205.	6.	8
	11 22	Dito By Promiſe-reckoning for his performance——		10	200	—	—
	11 22	Dito By *George Pinchback* for Sugar——		3	471.	5	—
	12 22	Dito By Caſh, received to clear the Truck——		1	102	16.	1
	12 22	Dito By Promiſe-reckoning, for the Bargaines performance, made the 21 of March——		10	314.	3.	4
	16 11	July by *Iacob Symonſon* his account Currant, for the debt 15. June tranſported from my hands——		2	135	—	—
	16 20	Dito By *Andrew Hitchcock* for my Aſſignment——		11	.48	—	—
	16 20	Dito By Intereſt-reckoning payd me 2. mon. before due-		5	..3.	6.	8
		Summe—		£	3430.	7.	9

	Day		Fol	£	s	d
		Iacob Symonſon his account by me in company, Debitor.				
	5 27	Febru. To dito his account Currant for 3. of 150. Peeces	2	212	10	—
1634.	11 13	May To Amſterdam-exchange, remitted him—	11	289	1	11
	15 2	July To Amſterdam-exchange, remitted him—	11	301	—	8
	18 20	Dito To *Ballance*, due to him by conclude—	13	512	3	8
		Summe—	£	1314	16	3

			℔w	S	D	Fol	£	s	d
		Jean du Boys at Roan, my Intereſt-account, Debitor							
1633.	2 13	Janu. To dito *Iean* my acco. Currant for—	400	—	—	2	120	—	—
	2 —	Dito To Intereſt-reck. lent for 4. moneths-	10	40	—	5	3	4	—
		Summe—	410	40	—	£	123	4	—

			Fol	£	s	d
		Intereſt-reckoning, Debitor.				
1634.	15 2	July To *George Pinckback*, for forbearance—	3	1	10	—
	16 20	Dito To *Iames Wilkinſon*, for forbearance—	4	3	6	8
	16 20	Dito To Profit and Loſſe gained—	7	16	6	2
		Summe—	£	21	2	10

			Fol	£	s	d
		Voyage to Lisborn, conſigned to *Diego del varino*; being in Company $\frac{2}{3}$ for *Randoll Rice*, and $\frac{1}{3}$ for me, Debitor.				
1633.	3 17	Janu. To *Randoll Rice* his account Currant, for 100. Sayes ſent to ſell—	6	566	13	4
1634.	12 31	May To *Diego del varino* our account of ready-mony—	9	24	4	—
	17 10	July To Profit and Loſſe for dito company gained—	7	14	2	8
		Summe—	£	605	—	—

	Day		Fol	£	s	d
		Contra, Creditor.				
	2 9	Janu. By *Iacob Symonſon* his account Currant for ⅓ of my payment	2	40	—	—
	2 13	Dito By dito his account Currant for the like	2	90	—	—
	4 21	Febru. By dito his account Currant for ⅔ of my payment-	2	396	—	—
	5 13	March By Kerſies in company, for his ⅓ gaines	4	57	2	6
	9 15	Aprill By Amſterdam-exchange, remitted me	11	279	—	—
1634.	14 23	June By Amſterdam-exchange, remitted me	11	289	11	11
	15 2	July By Amſterdam-exchange, for his part gaines	11	22	—	8
	15 2	Dito By dito his account Currant, for ⅕ of my payment	2	13	15	7
	17 20	Dito By Voyage to Lisborne ⅖, and ⅕ for his gaines	8	127	15	7
		Summe—	£	1314	16	3

			℔W	S	D				
		Contra, Creditor.							
1634.	7 7	April By *Iean du Boys* my account Currant carried thither, this being now due	4	10	40	—	2	123	4 —

		Contra, Creditor.							
1633.	2 13	Janu. By *Iean du Boys* my Intereſt-reckoning for forbear.-					5	3	4 —
	3 23	Dito By *Randoll Rice* my Intereſt-reckoning for forbear.					7	2	5 2
	3 30	Dito By *George Pinchback*, for forbearance					3	4	19 8
1634.	9 22	April By dito *George*, for forbearance					3	1	9 —
	10 30	Dito By *Iames Wilkinſon* for forbearance					4	6	13 4
	10 30	Dito By *Andrew Hitchcock*, for forbearance					11	2	11 8
		Summe—					£	21	2 10

		Contra, Creditor.							
1634.	8 15	April By *Diego del Varino*, for company of *Randoll Rice* ⅖, and ⅗ me, our account of Time, for ſales of 100. Sayes					11	605	— —

	Day		Fol	£	s	d
		Randoll Rice his account Currant, Debitor.				
	3 17	Janu. To *Randoll* his account by me in company, for ⅗ of my payment——	6	340	—	—
	3 23	Dito To dito his account by me in comp. for my ⅗ paid-	6	225	12	7
	6 21	Mar. To dito his account by me in comp. for ⅗ of paym.	6	5	—	8
1634.	10 30	Apr. To dito his account by me in company for the like	6	94	18	10
	10. 8	May To dito my Intereſt-account, being now due——	7	115	1	5
	10. 8	Dito To Caſh, paid in full of 315.ℓ. due——	1	99	19	1
	12. 7	June To Dito his account by me in comp. for ⅗ payment-	6	146	11	—
	13 23	Dito To *Diego* his account of Fruits, part at 2. moneths--	12	541	4	9
	14 23	Dito To Amſterdam-exchange, for a Bill due 28. dito—	11	530	9	1
	15 11	July To Figs in comp. for 648. peeces Ready-mony—	9	348	6	—
		Summe—	ℒ	2447	3	5
		Randoll Rice his account by me in Company Dr.				
1634.	10. 8	May To dito *Randoll* his account Currant, for ⅗ of my receit——	6	315	—	—
	15 11	July To dito his account Currant for the like——	6	208	19	7
	19 20	Dito To Ballance, due to him by conclude of this——	13	991	7	6
		Summe—	ℒ	1515	7	1

			℔	S	D				
		Jean du Boys at Roan, for the company of *Rand. Rice* ⅗, and ⅖ for me, our account Currant, Debitor.							
1633.	3 23	Janu. To *Iames Wilkinſon*, remit. by exch.	2148	50	6	4	564	1	5
1634.	13 15	June To *Tho. Truſt* our account of ready-mony, for an exchange for dito comp.---	3642	58	6	13	1092	17	10
	17 20	July To prof. and loſs for dito comp. gained				7	80	11	7
		Summe——	5791	49	—	ℒ	1737	10	10

	Day		Fol	£	s	d
		Contra, Creditor.				
	3 17	Jan. By Voyage to Lisborn, for 100. Sayes, Ready-mon.	5	566	13	4
1634.	1 8	May By dito his account by me in company, received—	6	315	—	—
	14 23	June By *Diego* his account of Cash, received upon Fruits-	12	380	—	—
	15 2	July By Amsterdam-exchange, remitted in his Bills—	11	530	9.	1
	15 11	Dito By dito his account by me in comp. for Figs receiv.	6	208	19.	7
	16 20	Dito By *Diego* his account Currant, of mine Assignation	12	161	.4.	9
	16 20	Dito By Cash, received of him to clear this account—	1	284	16.	8
		Summe—	£	1447	3.	5

	Day		Fol	£	s	d
		Contra, Creditor.				
1633.	3 17	Janu. By *Randoll Rice* his account Currant for his $\frac{1}{5}$ of company Stock brought in now—	6	340	—	—
	3 23	Dito By dito his account Currant, brought in more—	6	225	12.	7
	3 —	Dito By dito, my Intereſt-account, laid out for him—	7	111	16.	3
	6 21	March By dito his account Currant for $\frac{1}{5}$ of charges paid	6	.5	—	.8
1634.	10 30	April By dito, his account Currant for $\frac{1}{5}$ of an exchange--	6	94	18	10
	12 7	June By dito his account Currant for $\frac{1}{5}$ of an exchange—	6	146	11	—
	15 11	July By Figs in company, for $\frac{1}{5}$ gains due to him—	9	145	18.	1
	18 20	Dito By Profit and Loſſe, for $\frac{1}{5}$, and $\frac{2}{5}$ for this gains—	.7	444	.9.	8
		Summe—	£	1515	.7	1

	Day		Fol	℔ w	£	s	d
		Contra, Creditor.					
1633.	6 13	March By *Iacob Symonſon* for *R.R.* $\frac{1}{5}$, and $\frac{2}{5}$ me, by *Iean*, remitted to *Iacob*—	9	1000	300	—	—
1634.	7 29	Dito By *Iacob Symonſon*, remitted to him for the ſaid acount—	9	1140	342.	1.	9
	7 29	Dito By Profit and Loſſe $\frac{1}{5}$ for *R.R.* $\frac{2}{5}$ me for Brokage, and Proviſion—	7	.8	.2	11.	3
	18 20	July By *Ballance*, due by conclude—	13	3642	1092	17	10
		Summe—	£	5791	1737	10	10

	Day		Fol	L	S	d
		Profit and Losse in company $\frac{3}{5}$ for *Randoll Rice*, and $\frac{2}{5}$ for me, Debitor.				
	3 23	Janu. To Profit and Losse for charges of a Remise	7		211	11
1634.	7 29	March. To *Iean du Boys*, for his Provision, and Brokage	6		211	3
	17 20	July To *Thomas Trust*, our account of Ready-mony, lost	13		9.2	.6
	18 —	Dito To *Ran. Rice*, his account by me in comp. for $\frac{3}{5}$ gains	6		444.9	.8
	18 —	Dito To Profit and Losse, for my part gains	7		296.6	.5
		Summe	L		755.1	.9
		Randoll Rice my Intereſt-account, Debitor.				
1633.	3 23	Janu. To dito his account by me in comp. for principall	6		112 16	.3
	3 23	Dito To Intereſt-reck. lent at 8. *per* C. for 3. moneths	5		.2.5	.2
		Summe	L		115.1	.5
		Profit and Losse, Debitor.				
1633.	4 17	Febru. To *Iacob Symonson* my account of Ready-mony, for his charges, being Brokage, and Provision	3		10	.1
1634.	17 20	July To *Iac. Symonson* my account of Ready-mony, lost	3		25 —	11
	17 20	Dito To Silver, lost by the sale of 8. Barres	10		.3.9	.1
	19 20	Dito To Stock, gained by this handle	1		1046.8	10
		Summe	L		1075.8	11

	Day		Fol	L	S	d
		Contra, Creditor.				
17	20	July By Voyage to Lisborn for dito company gained—	5	14	2	.8
17	20	Dito By *Iean du Boys*, for dito company, gained—	6	80	11	.7
17	20	Dito By *Iacob Symonſon*, for dito company, gained—	9	60	—	.6
17	20	Dito By Voyage to Antwerp, for dito company, gained-	10	600	.7	—
		Summe—	L	75	.1	.9
		contra, Creditor.				
1634. 10	8	May By *Randoll Rice* his account Currant, due now to be repaid at me—	6	115	1	.5
		contra, Creditor.				
1633. 3	23	Janu. By Profit and Loſſe in company ½ *R.R.* ½ me—	7	2	11	11
4	9	Febru. By *Iacob Symonſon* his Couchaneille, for proviſion	3	31	12	.2
5	13	March By Kerſies in comp. ½ and ½ for proviſion & gains	4	128	.5	—
1634. 8	15	April By *Iacob Symonſon* my acco. by him in comp. gained	2	.50	—	—
9	22	Dito By Danſick-exchange, gained by the ſame—	8	.10	19	.9
11	22	May By *George Pinchback* upon Sugar gained—		36	.5	—
13	15	June By *Iacob Symonſon* his Gambrix for proviſion—	8	.8	12	—
14	23	Dito By Caſh, for proviſion of *Diego* his Fruits—	1	13	.4	—
15	2	July By Amſterdam-exchange in company, gained—	11	23	—	.8
15	11	Dito By Figs ½, and ½ in comp. for proviſion and gaines—	9	114	15	.5
17	20	Dito By Wares gained thereby—	1	.92	10	—
17	—	Dito By Kettles, gained thereby—	2	.20	—	.2
17	20	Dito By *Iean du Boys* my account Currant gained—	2	.56	.5	.6
17	20	Dito By Voyage to Amſterdam conſigned to *I.S.* gained	4	111	17	—
17	20	Dito By Intereſt-reckoning, gained thereby—	5	.16	.6	.2
17	20	Dito By Voyage to Lisborn ⅓, and ⅓ for my gaines—	8	.63	17	.9
18	—	Dito By Profit and Loſſe ⅗, and ⅖ for my ⅗ gaines—	.7	296	.6	.5
		Summe—	L	1075	.8	11

	Day		Fol	L	s	d
		Voyage to Lisborne, consigned to *Diego del Varino*; being in company $\frac{2}{3}$ for *Jacob Symonſon*, and $\frac{1}{3}$ for me Debitor.				
	4.	2 Febru. To Caſh, for 96. black Bayes, bought and ſhipt	1	594	—	—
1634.	17	20 July To *Jacob Symonſon* his account by me in company-for his part of gaines——	5	127	15	7
	17	20 Dito To Profit and Loſſe, for my $\frac{1}{3}$ of gaines——	7	63	17	9
		Summe—	L	785	13	4

	Day		Guil.	ſti.	pe	Fol	L	s	d
		Jacob Symonſon my account of Time Debitor.							
1633.	5.	March To Voyage to Amſterdam conſigned to dito *Iacob*, for ſales of 60. Dozens——	2861	5	4	—	286	2	6

	Day		Flor.	gr.	p.	Fol	L	s	d
		Danſick-exchange for company *Arthur Mumperſon* there, and me each $\frac{1}{2}$, Debitor.							
1633.	5.	5 March To *Iacob Symonſon* my account of ready-mony, remitted by my order	1722	20	—	3	136	—	—
	5	13 Dito To Caſh, remitted by me——	1666	20	—	1	200	—	—
1934.	7.	7 April To *Iacob Symonſon* his account Currant, for mony due to me upon his account, and paid there——	3987	15	—	2	309	7	6
	8.	7 Dito To *Iacob Symonſon* my account of ready-mo. due to me, & paid there	1907	26	—	3	148	—	6
	9	22 Dito To *Arth. Mumperſon* my account by him in comp. allowed him his gains here				12	101	9	8
	9	22 Dito To Profit and Loſſe, for my gains--				7	101	9	9
		Summe——	10284	21	—	L	815	7	5

	Day		Ps.	Fol	L	s	d
		Jacob Symonſon at Amſterdam his account of Cambrix-cloth, Debitor.					
1633.	6	13 March To Caſh, for charges at the receit of——	60	1	4	7	—
	13	15 June To Caſh, for Brokage——		1	1	7	—
1634.	13	15 Dito To Profit and Loſſe, for Proviſion—		7	8	12	—
	13	15 Dito To *Iacob Symonſon* his account Currant for the neat proceed, without my prejudice—		2	390	1	—
		Summe——	60	L	405	—	—

	Day		Fol	L	S	d
		Contra, Creditor.				
14	2	July By Figs in company, as *per contra*, for full returnes of sales of 96. black Bayes—— —— ——	13	785	13	4

			Gul.	sti.	pe.				
		contra, Creditor.							
1633. 5	5	March By dito *Iacob* my account of ready-mony, received in part—— ——	1361	5	—	3	136	2	6
1634. 8	7	April By dito my account of ready-mony in full—— ——	1500	—	—	3	150	—	—
		Summe——	2861	5	—	L	286	2	6

			Flor.	gr.	p.				
		Contra, Creditor.							
1634. 7	29	March By *George Pinchack* for an exchange remitted me—— ——	5000	—	—	3	401	15	8
9	22	April By *Arthur Mumperſon* at Danſick, my account by him in company, remitted him to be imployed there	5284	21	—	12	413	11	9
		Summe——	10284	21	—	L	815	7	5

			Ps.				
		Contra, Creditor.					
1634. 13	15	June By ſeverall accounts at 4. moneths——	60	—	405	—	—

	Day		Fol	L	s	d
		Iacob Symonſon at Amſterdam for company $\frac{3}{5}$ *Randoll Rice*, and $\frac{2}{5}$ me Debitor. Guil. fli. pe.				
	6 23	March To *Iean du Boys* at Roan for dito company, for a Remiſe—— 3100 — —	6	300	—	—
1634.	7 29	Dito To *Iean du Boys*, for company of *R. R.* $\frac{3}{5}$, and $\frac{2}{5}$ me, for a Remiſe—— 3506. 8 —	6	342	1	9
	30	April To *Andrew Hitchcock*, ordered me upon ſight of his letter to pay him- 1740 12 —	11	158	4	9
	7	June To *Andrew Hitchcock*, ordered me upon ſight of his letter to pay him- 2699 — —	11	244	5	—
		Summe— 11046 — —	L	1044	11	6
	17 20	July To Profit and Loſſe for dito comp.	7	60	—	6
		Summe— 11046 — —	L	1104	12	—
		Figs in Company $\frac{3}{5}$ for *Randoll Rice*, and $\frac{2}{5}$ for me, are Debitors. Ps.				
1633.	6 21	March To *Diego del varino* for dito company our account of ready-mony, received from him- 1579	9	426	4	6
	6 21	Dito To Caſh, for cuſtome, and other charges——	1	8	7	9
1634.	12 31	May To *Diego del varino*, received from him—— 572	9	154	11	6
	12 7	June To Caſh, for cuſtome, and other charges——	1	23	8	9
	15 11	July To Profit and Loſſe, for proviſion and gaines	7	114	15	5
	15 11	Dito To *Randoll Rice* his account by me in company, for his $\frac{3}{5}$ of the gaines—— ——	6	145	18	1
		Summe— 2148	L	873	6	—
		Diego del varino at Lisborn for company of *Randoll Rice* $\frac{2}{5}$, and $\frac{3}{5}$ for me; our account of ready-mony, Debitor. Mil. Re.				
1634.	8 15	April To dito *Diego* for the ſame company $\frac{3}{5}$, and $\frac{2}{5}$ our account of Time, received-- 706 640	11	441	13	—
	12 31	May To dito *Diego* for the ſame company our account of Time, received—— 261 360	11	163	7	—
		Summe— 968 000	L	605	—	—

	Day		Fol	£	s	d
		Contra, Creditor. Cwt. qr. pe.				
	8 15	April By Voyage to Antwerp consigned to *Thomas Truſt*: being for company *Randoll Rice* ⅖, and ⅗ me, for severall commodities shipt to sell for our company, coſt—— ——	11046 — —	10	1104	12 —

		Contra, Creditor.	Ps.			
1634.	10. 8	May By Cash, sold *George Pinchback*—— ——	1500	1	525	— —
	15 11	July By *Randoll Rice*, his account Currant sold to to him for ready-mony—— ——	648	6	348	. 6 —
		Summe——	2148	£	873	. 6 —

		Contra, Creditor.	Mil.	Re.			
1633.	6 21	March By Figs for dito company, received in value for—— —— ——	681	960	9	426	. 4 . 6
1634.	12 31	May By Figs for dito company, received in value for— — —	247	320	9	154	11 . 6
	12 31	Dito By Voyage to Lisborne, for Provision and other charges, concerning this company— — —	. 38	720	5	. 24	. 4 —
		Summe—	968	000	£	605	— —

	Day		Fol	L	s	d
		Promise-reckoning, Debitor.				
	7.7	April To *Iames Wilkinson*, promised to let him have—	4	250	—	—
	11 13	May To *George Pinchback*, for my promise—	3	338	.6	.8
	11 22	Dito To *Iames Wilkinson*, for his promise-performance--	4	200	—	—
	11 —	Dito To *Iames Wilkinson*, for his promise-performance-	4	314	.3	.4
		Summe—	L	1102	10	—

			lbs.	bu.	ba.				
		Hendrick vander Linden ½ *John van Does* ⅙, *Iaques Reinst* ⅓, their account of commodities Debitor.							
1634.	6 29	March To Cash, for portage of—	160	15	.4	1	—	12	.5
	16 20	July To dito company their account of time, for value of the sale carried thither--				13	193	19	.8
	16 20	Dito To *Ballance*, transported thither—	160		4	13	194	12	.1
		Summe—	320	15	8	L	389	12	.2

		Hendrick vander Linden ½, *Iohn van Does* ⅓ *Iaques Reinst* ⅙, their account of ready-mony, Debtr.				
1633.	7 29	March To dito company their account of commodities for charges brought from thence—	10	—	12	.5
	19 20	July To *Ballance*, for conclude transported thither—	13	199	7	.7
		Summe—	L	100	—	—

			lb				
		Silver Debitor.					
1634.	7.7	April To *Iean du Boys* my account Currant, principall-	.8	2	560	17	—
	7.7	Dito To Cash, for charges at the receit—		1	.4	.7	.2
	9 22	Dito To *Iean du Boys* my account Currant for charges		2	12	.6	—
		Summe—	.8	L	577	10	.2

		Voyage to Antwerp, consigned to *Thomas Trust*; being for company *Randoll Rice* ⅗, and ⅖ for me Debtr.				
1634.	8 15	April To *Iacob Symonson* for dito company, for sundry commodious shipt thither to sell for us—	9	1104	12	—
	17 20	July To Profit for dito company, gained—	7	600	.7	—
		Summe—	L	1704	19	—

	Day		Fol	£	s	d
		Contra, Creditor.				
	6	21 March. By *Iames Wilkinſon* for a bargain of Sugar——	4	314	3	4
1634.	10	30 April. By *Iames Wilkinſon*, for diſcharge made 7. preſ.--	4	50	—	—
	10	8 May. By *Iames Wilkinſon*, for *Andrew Hitchcocks* uſe—	4	200	—	—
	11	22 Dito. By *George Pinchback*, for my promiſe-perform.—	3	338	6	8
		Summe—	£	1102	10	—

	Day		Ps.	bu	ja.	Fol	£	s	d
		Contra, Creditor:							
1634.	7	29 March. By *Hendrick vander Linden*, and company, their account of Ready-mony, for the charges——				10	—	12	5
	16	20 July. By *Andrew Hitchcock*, ſold part upon time, part mony——	160	—	4	11	193	19	8
	18	20 Dito. By *Ballance*, tranſported thither——	160	15	4	13	194	12	1
		Summe—	320	15	8	£	389	4	2

	Day		Fol	£	s	d
		Contra, Creditor.				
1634.	10	20 July. By dito company their account of time, for received in part——	13	100	—	—

	Day		lb	Fol	£	s	d
		Contra, Creditor.					
1634.	12	22 May. By *Iames Wilkinſon*, in truck of Sugar——	8	4	574	1	1
	17	20 July. By Profit and Loſſe, loſt by ſale——		7	3	9	11
		Summe—	8	£	577	10	2

	Day		Fol	£	s	d
		Contra, Creditor.				
1634.	13	7 June. By *Thomas Truſt* at Antwerp, for company *R.R.* $\frac{1}{5}$, and $\frac{4}{5}$ me, our account of Time, for part Sales—	12	1515	7	—
	18	20 July. By *Ballance*, for unſold Wheat——	13	189	12	—
		Summe—	£	1704	19	—

	D.			Mil.	Re.	Fol	£	s	d
			Diego del varino, for company of *Randoll Rice* $\frac{3}{5}$, and $\frac{2}{5}$ for me, our account of Time, Debitor.						
	8	15	April To Voyage to Lisborn, for dito company, for sale of 100. Sayes, part mony	968	000	5	605	—	—
			Andrew Hitchcock, Debitor.						
1634.	8	15	April To Amsterdam-exchange, due the 23. present—			11	504	19	6
	10	30	Dito To Interest-reck. for forbearance of 96. l'. 14. s. 9. d. at 8. *per* C. for 4. moneths—			5	.211	.	8
	10	8	May To *Iacob Symonson*, for an exchange due 28. dito—			3	171	. 8	4
	11	22	Dito To *Iames Wilkinson* for 200. l'. at Interest, and forbearance, are both—			4	205	. 6	. 8
	12	7	June To Cash, paid *Iames Wilkinson* in full of an exch.—			1	. 72	16	. 8
	13	15	Dito To *Iacob Symonson* for 20. Pieces of Cambrix, at 4. moneths time—			8	135	—	—
	16	20	July To *Iames Wilkinson*, for my Assignation—			4	. 48	—	—
	16	20	Dito To *Hendrick vander Linden*, and company, for severall commodities, at 6. moneths—			10	193	19	. 8
			Summe—			£	1334	2	. 6
			Amsterdam-exchange, being in company, for *Iacob Symonson*, and me, each $\frac{1}{2}$, Debitor.	Guil.	sti.	pe.			
1634.	9	15	April To *Iacob Symonson* his account be me in company for his $\frac{1}{2}$ of the remise—	2790	—	—	5	279	— —
	9	15	Dito To *Iacob Symonson* my account by him in company, for my $\frac{1}{2}$ thereof—	2790	—	—	2	279	— —
	11	13	May To Cash, remitted by me—	5049	15	—	1	504	19 . 6
	14	23	June To *Iacob Symonson* his account by me in company, for his $\frac{1}{2}$ of the remise-	2890	19	. 8	5	289	. 11
	14	23	Dito To *Iacob Symonson* my account by him in company, for my $\frac{1}{2}$ thereof—	2890	19	8	2	289	. 11
	15	2	July To *Randoll Rice*, remitted by me—	5304	11	—	6	530	. 9 . 1
	15	—	Dito To *Iacob Symonson* his account be me in company for his $\frac{1}{2}$ of the gaines—	220	. 6	. 8	5	. 22	— . 8
	15	. 2	Dito To Profit and Losse for my gaines—	220	. 6	. 8	7	. 22	— . 8
			Summe—	22156	18	—	£	2215	13 . 9

Day			Mil.	Re.	Fol	£	s	d
		Contra, Creditor.						
8	15	April. By *Diego* dito, for the ſaid company, our account of Ready-mony, received in part—— —— ——	706	640	9	441	13	—
12	31	May. By dito *Diego*, received in full—— ——	261	360	9	163	7	—
		Summe—	968	000	£	605	—	—

		Contra, Creditor.						
1634. 10	30	April. By *Iacob Symonſon*, ordered me to make good here an exchange of—— —— ——			9	158	4	9
10	30	Dito. By *Iames Wilkinſon*, for my Aſſignment paid——			4	250	—	—
12	7	June. By *Iacob Symonſon*, ordered to make good here—			9	244	5	—
16	11	July. By *Iacob Symonſon* his account Currant for the debt of Cambrix tranſported to *Iames Wilkinſon*——			2	135	—	—
16	20	Dito. By Caſh, received in part, of the now ſold commodities, being ——			1	100	—	—
18	20	Dito. By *Ballance*, due to me by conclude of account—			13	446	12	9
		Summe—			£	1334	2	6

		Contra, Creditor.	Guil.	ſti.	pe			
1634. 8	15	April. By *Andrew Hitchcock*, for an exchange remitted me—— —— —— ——	5049	15	—	11	504	19	6
11	13	May. By *Iacob Symonſon* his account by me in comp. for ½ of my remiſe—— ——	2890	19	8	5	289	1	11
11	13	Dito. By *Iacob Symonſon*, my account by him in company, for my ½ thereof—— ——	2890	19	8	2	289	1	11
14	23	June. By *Randoll Rice* his account Currant, for an exchange remitted me—— ——	5304	11	—	6	530	9	1
15	2	July. By *Iacob Symonſon* his account by me in comp. for ½ of my remiſe—— ——	3010	6	8	5	301	—	8
15	2	Dito. By *Iacob Symonſon*, my account by him in company, for my ½ thereof—	3010	6	8	2	301	—	8
		Summe—	22156	18	—	£	2215	13	9

	Day		Flor.	gr.	p.	Fol	£	s	d
		Arthur Mumperſon at Danſick, my account by him in company Debitor.							
	9	71 April. To Danſick-exchange ½ in company for dito *Arthur*, remitted to be by him imployed there for my company Stock ——	5284	21	—	8	413	12	9
		Diego del varino, ot Lisborn his account of Fruits, Debitor.	F.		R.				
1634.									
	12	7 June. To *Diego* his acco. of Caſh, for charges	270		300	12	25	10	7
	14	23 Dito. To dito his Caſh, for proviſion, and, &c.				12	15	11	6
	14	3 Dito. To *Diego* his acco. Curr. for the neat				12	500	2	8
		Summe—	270		300	£	541	4	9
		Diego del varino, his account of Caſh, Debitor,							
1634.	12	7 June. To Caſh, by me for him diſburſed— ——				1	25	10	7
	14	23 Dito. To *Randoll Rice*, received in part —— ——				6	380	—	—
		Summe---				£	405	10	7
		Diego del varino, his account Currant, Debitor.							
1634.	16	20 July. To *Randoll Rice*, for my Aſſignation —— ——				6	161	4	9
	16	20 Dito. To *Diego* his Caſh, paid *Pedro* to clear account---				12	338	17	11
		Summe—				£	500	2	8
		Thomas Truſt at Antwerp, for company of *Rand. Rice* ⅗, & ⅖ for me, our account of Time, debitor.	Guil	ſti.	p.				
1634.									
	17	7 June. To Voyage to Antwerp, conſigned to dito *Thomas* for company ⅗, and ⅖ for ſale of part of the ſent goods---	15153	10	4	9	1515	7	—

Day		Fol	℔	s	d
	Contra, Creditor. Flor. gr. p.				
9 20	April By Danſick-exch. remitted in mine own Bills, his gains here —— — 1401 0. 5	8	10	19	8
18 20	July By *Ballance*, due by conclude —— 5144 10 13	13	402	12	1
	Summe —— 5284 21 —	℔	413	11	9
	Contra, Creditor. F. R.				
1634. 13 23	June By *Randoll Rice* his account Currant, ſould part at 2. moneths —— — 270 300	6	541	4	9
	Contra, Creditor.				
1634. 12. 7	June By *Diego* his account of Fruits for charges ——	12	25	10	7
14 23	Dito By Caſh, for my disburſed firſt charges —— —	1	25	10	7
14 23	Dito By *Diego* his account of Fruits, for proviſion, &c.	12	15	11	6
16 20	July By *Diego* his account Currant, paid *Pedro del Varino*	12	338	17	11
	Summe ——	℔	405	10	7
	contra, Creditor.				
1634. 14 23	June By *Diego* his account of Fruits, for the neat proceed of 270. Peeces of Figs, and 300. Peeces of Raiſons	12	500	2	8
	Contra, Creditor. Guil. ſti. pe.				
1634. 13. 7	June By *Tho. Truſt* for company *R. R.* $\frac{3}{5}$, and $\frac{2}{5}$ me, our account of Ready-mony, for part received —— 11020 3. 9	13	1102	—	4
18 20	July By *Ballance*, for this conclude —— 4133. 5	13	413. 6	8	
	Summe —— 15153. 9 4	℔	1515. 7	—	

	Day			Guil.	sti.	pe.	Fol	£	s	d
			Tho. Truſt at Antwerp for company Ran. Rice $\frac{2}{5}$, and $\frac{3}{5}$ me; our account of Ready-mony, Debitor.							
	13	7	June To *Thomas* our account of Time-	11020	.3	9	12	1102	—	.4
			Figs in Company $\frac{2}{3}$ for *Jacob Symonſon*, and $\frac{1}{3}$ me Debitor.			Ps.				
1634.	14	2	July To Voyage to Lisborn, conſigned to *Diego del Varino*, for company, as above, received-			2908	8	785	13	4
	15	2	Dito To *George Pinchback*, for charges—— ——				3	20	13	7
			Summe——			2908	£	806	.6	11
			Hendrick vand. Linden $\frac{1}{2}$, *John van Does* $\frac{1}{6}$, *Iaques Reinſt* $\frac{1}{3}$, their account of Time Debitor.							
1634.	16	20	July To dito their account of Ready-mony, received in part for ſold Wares—— —— ——				10	100	—	—
	19	20	Dito To *Ballance*, for conclude tranſported thither——				13	93	19	.8
			Summe——				£	193	19	.8
			Ballance, Debitor.							
1634.	18	20	July To *Jacob Symonſon* my account by him in company				2	301	—	.8
	18	20	Dito To *Jean du Boys*, for company *R.R.* $\frac{2}{5}$, me $\frac{3}{5}$ Currant-				6	1092	17	10
	18	20	Dito To *Hen. van. Linden*, and comp. their commodies-				10	194	12	.1
	18	20	Dito To Voyage to Antw. in comp. *R. R.* $\frac{1}{5}$, and $\frac{3}{5}$ me——				10	189	12	—
	18	20	Dito To *Andrew Hitchcock* due to me by conclude——				11	446	12	.9
	18	20	Dito To *Arthur Mumperſon* my account by him in comp.				12	402	12	.1
	18	20	Dito To *Tho. Truſt*, for comp. *R.R.* $\frac{2}{5}$, me $\frac{3}{5}$ our Time acco.				12	413	.6	.8
	18	20	Dito To Figs in comp. for *Iacob Symonſon* $\frac{2}{3}$, and $\frac{1}{3}$ for me-				13	806	.6	11
	19	20	Dito To Caſh, reſting therein, and brought hither——				.1	947	.2	.1
			Summe——				£	4794	.3	.1

	Day		Guil.	sti.	pe.	Fol	L	S	d
		Contra, Creditor.							
	13 15	June By *Iean du Boys*, for company *Randoll Rice* $\frac{3}{5}$ and $\frac{2}{5}$ for me, our acount Currant by our order remitted him-	11020	—	—	6	1092	17	10
	17 20	July By Prof. and Loſs of dito comp. loſt-		3	9	7	9	2	6
		Summe—	11020	3	9	L	1102	—	4
		Contra, Creditor.			Ps.				
1634.	18 20	July By *Ballance*, reſting unſold—	—		2908	13	806	6	11
		Contra, Creditor.							
1634.	16 20	July By *Hendrick vander Linden*, and company, their account of Commodities, ſold for—	—			10	193	19	8
		Ballance, Creditor.							
1634.	18 20	July By *Iacob Symonſon* his account by me in company-				5	512	3	8
	19 20	Dito By *Randoll Rice* his account by me in company—				6	991	7	6
	19 20	Dito By *Hend. vander Lind.* and comp. their commodities				10	194	12	1
	19 20	Dito By *Hend. vand. Linden*, and comp. their ready-mony				10	99	7	7
	19 20	Dito By *Hend. vand. Lind.* and comp. their Time account-				13	93	19	8
	19 20	Dito By Stock, for difference there, being my preſ. eſtate-				1	2901	12	7
		Summe—				L	4794	3	1

THE JOURNALL B. OR THE SECOND JOURNALL:

BY THE WHICH IS SHEWED

How to begin the NEVV BOOKS, and so to prosecute as before,

ANNO 1634.

In

LONDON.

		℔	s	d
1.	*Caſh*, Debitor to Stock ℔.947. 2.1.d. for ſundry Coyns in Gold, and Silver, as by the found particulars, the 20. preſent did appear, producing——	947.	2.	1
1.	*Andrew Hitchcock* Debitor to Stock ℔.546.12.9.d. for ſo much due to me at ſeveral days, by conclude of former book, fo.11. being	446	12.	9
1.	*Jacob Symonſon* at Amſterdam, my account by him in company, debitor to Stock ℔.301.—8.d. for gl.3010.6.8. pen. due to me by conclude of former book, fol.2.——	301	—	8
2.	*Arthur Mumperſon* at Danſick, my account by him in company, debitor to Stock ℔.402.12.1.d. for 5144. Florins. 10. gros. 13. pin. Poliſh, due to me by conclude of former book, fol.12.——	402	12.	1
2.	*Figs in Company* ⅔ for *Jacob Symonſon*, and ⅓ for me, debitors to Stock ℔.806.6.11.d. for 2900. Pieces unſold in former books, fol. 13. coſt as there appeareth——	806.	6	11
2.	*Voyage to Antwerp* conſigned to *Thomas Truſt*, being in company ⅗ for *Randoll Rice*, and ⅖ for me, debitor to Stock ℔.189.12.s. for the value of 19. Laſts, 24. Mudde, 3. ſcheples of Wheat unſold, as by former book, fol.10.——	189	12	—
2.	*Jean du Boys* at Roan, for company *Randoll Rice* ⅗, and ⅖ for me, our account Currant, debitor to Stock ℔. 1092. 17. 10. d. for 3642. ℥.58. ſous, 6. d. due to the ſaid company, as by former books, fol.6.——	1092	17	10
2.	*Thomas Truſt* at Antwerp, for company *Randoll Rice* ⅗, and ⅖ for me, our account of Time, debitor to Stock ℔.413.6.8.d. fo gl. 4133.5.11. pen. due to us by conclude of former books upon this account, fol. 12.—	413.	6.	8
3. 1.	*Hendrick vander Linden* ½, *Iohn van Does* ⅙, *Iaques Reynſt* ⅓, their account of commodities debitor to Stock ℔.194.12.1.d. for 160. Pieces of Figs, 4. Bales of Pepper, 15. Butts of Alegant, ſtanding upon the Debit of former book, fol.10.——	194	12.	1
1. 3.	*Stock*, debitor to *Iacob Symonſon* at Amſterdam, his account by me in company ℔.512.3.8.d. for ſo much due to him by conclude of former book, fol.5.—	512.	3.	8

		£	s	d
3.	*Dito*, to *Randol Rice* his account by me in company £. 991.7.6.d. for ſo much due to him upon this account by conclude of former books, fol. 6.—— —— —— —— ——	991.	7	6
1. 3.	*Stock*, debitor to *Hendrick vander Linden*, ½, *John van Does* ⅙, *Faques Reynſt* ⅓, their account of commodities £. 194.12.1.d. for 160. Pieces of Figs, and 4. Bales of Pepper ſold; being the whole wares in Credit of former books, fol. 10.—— —— ——	194	12	1
3.	*Dito*, to *Hendrick vander Linden*, and company, as above, their account of Ready-mony £. 99.7.7.d. for conclude of former books, fol. 10.—— —— —— —— ——	99.	7	7
3.	*Dito*, to *Hendrick vander Linden*, and company, and before, their account of Time £. 93.19.8.d. for conclude of former books, as in fol. 13.—— —— —— —— ——	93	19	8

Andrew

A

Andrew Hitchcock——fol. 1.
Arthur Mumperſon at Danſick, my account by him in company——fol. 2.

C

Caſh——fol. 1.

F.

Figs in Company, $\frac{2}{3}$ for *Jacob Symonſon*, and $\frac{1}{3}$ for me——fol. 2.

H.

Hendrick vander Linden $\frac{1}{2}$ *Iohn van Does* $\frac{1}{6}$, *Iaques Reinſt* $\frac{1}{3}$, their account of commodities——fol. 3.
Dito, their account of Ready-monyfol. 3.
Dito, their account of Time——fol. 3.

I.

Iacob Symonſon at Amſterdam, my account by him in company——fol. 1.
Iean du Boys at Roan, for company *Randoll Rice* $\frac{2}{3}$, and $\frac{1}{3}$ for me, our account Currant——fol. 2.
Iacob Symonſon his account by me in company——fol. 3.

R.

Randoll Rice his account by me in company——fol. 3.

S.

Stock——fol. 1.

T.

Thomas Truſt at Antwerp, for company *Randoll Rice* $\frac{2}{3}$, and $\frac{1}{3}$ for me our account of Time——fol. 2.

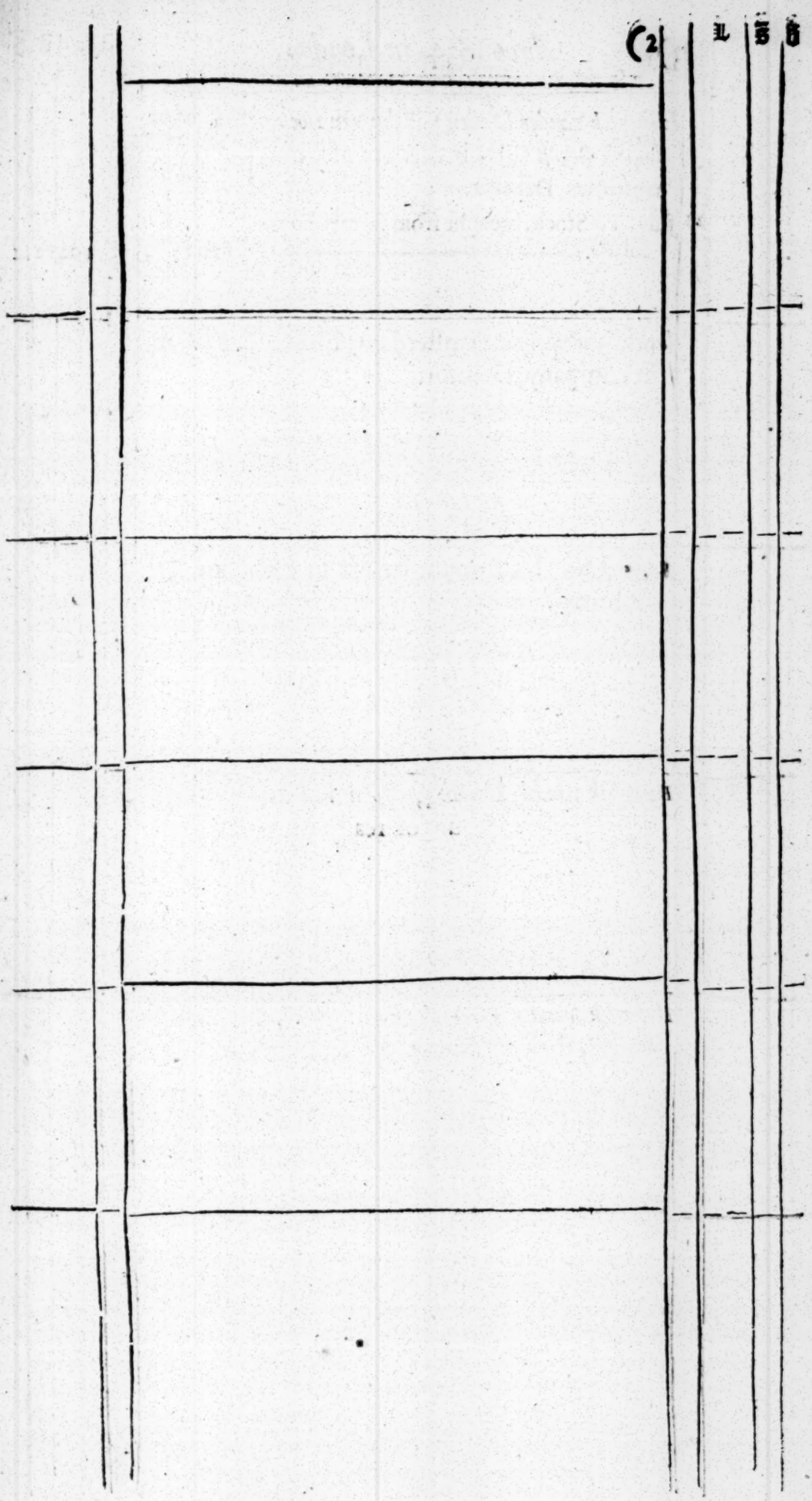
V.

Voyage to Antwerp, conſigned to *Thomas Truſt*, being in company for *Randoll Rice* $\frac{2}{3}$, and $\frac{1}{3}$ for me—fol. 2.

					£	s	d
		Cash, Debitor.					
	21	July To Stock, resting in former Book, fol. 1. — —		1	947	12	1
		Stock, Debitor.					
1634.	21	July To *Iacob Symonson* his account by me in company—		3	512	3	8
	21	Dito To *Randoll Rice* his account by me in company—		3	991	7	6
	21	Dito To *Hendr. vander Linden*, and comp. their commod.		3	194	12	1
	21	Dito To *Hend. vander Lind.* & comp. their Ready-mony		3	99	7	7
	21	Dito To *Hend. vand. Lind.* & comp. their account of Time		3	93	19	8
		Andrew Hitchcock, Debitor.					
1634.	21	July To Stock, by conclude of former Books, fol. 11. —		1	446	12	9
		Iacob Symonson at Amsterdam, my account by him in company, Dr.	Guil.				
1634.	21	July To Stock, as in former Books, fol. 2.	3010	6	8	1	301	—	8

				£	s	d
		Stock, Creditor.				
1634.	21	July By Cash, resting there in former Books—	1	647	2	1
	21	Dito By *Andrew Hitchcock*, due to me in former Books-	1	446	12	9
	21	Dito By *Iacob Symonson* my account by him in company-	1	301	—	8
	21	Dito By *Arthur Mumperson* my account by him in comp.	2	402	12	1
	21	Dito By Figs in company for *Iac. Symonson* $\frac{2}{3}$, and $\frac{1}{3}$ for me	2	806	6	11
	21	Dito By Voyage to Ant. for company *R. R.* $\frac{3}{5}$, & $\frac{2}{5}$ for me-	2	189	12	—
	21	Dito By *Iean du Boys*, for comp. *Rand. R.* $\frac{3}{5}$ and $\frac{2}{5}$ for me—	2	1092	17	10
	21	Dito By *T. Trust* for comp. *R. R.* $\frac{3}{5}$ & $\frac{2}{5}$ me, our Time aco.	2	413	6	8
	21	Dito By *Hend. vander Lind.* & comp. their commod. acco.	3	194	12	1

			Flor.	gr.	p.		L	S	d
		Arthur Mumperſon at Danſicke, my account by him in company, Dr.							
	21	July To Stock, due as in former Books, fol. 12.	5144	10	13	1	402	12	1
		Figs in Company ⅔ for *Jacob Symonſon*, and ⅓ for me, Debitors.							
1634.	21	July To Stock, reſting unſold, as by account fol. 13.	2908			1	806	6	11
		Voyage to *Antwerp* conſigned to *Thomas Truſt*; being in company of *Randoll Rice* ⅓, and ⅔ for me, Debitor.							
1634.	21	July To Stock, reſting unſold, as in fol. 10. for				1	189	12	
		Iean du Bois at Roan, for company *Randoll Rice* ⅓, and ⅔ for me, our account Currant, Debitor.	℔	S	D				
1634.	21	July to Stock, due as in former Book, fol. 6.	3642	58	6	1	1092	17	10
		Thomas Truſt at Antwerp for company *Ran. Rice* ⅓, and ⅔ for me, our account of Time Debitor.	Guil.	Mi.	pe.				
1634.	21	July To Stock, due as in former Book, fol. 12.	4133	5	11	1	413	6	8



		Ps.	bu.	ba.		L	s	d
	Hendrick vander Linden ½, *John van Does* ⅙, *Iaques Reynst* ⅓, their account of Commodities, Debitor.							
21	July. To Stock, brought from former book, fol. 10.	160	15	1	4	194	12	1
	Iacob Symonſon, at Amſterdam, his account by me in company, Debitor.							
	Randoll Rice, his account by me in company, Debitor.							
	Hendrick vander Linden ½, *John van Does* ⅙, *Iaques Reynst* ⅓, their account of ready-mony, Debitor.							
	Hendrick vander Linden ½, *John van Does* ⅙, *Iaques Reynst* ⅓, their account of Time, Debitor.							

			Fol	L	S	D
		Contra, Creditor.	Ps.	bu.	ba.	
	21	July By Stock, brought from former book, fol. 10. — — —	160	. 4	1194	12 . 1
		Contra, Creditor.				
1634.	21	July By Stock, due from former Book, fol. 5. — —			1512	. 3 . 8
		Contra, Creditor.				
1634.	21	July By Stock, due in former Book, fol. 6. — —			1991	. 7 . 6
		Contra, Creditor.				
1634.	21	July By Stock, due in former Book, fol. 10. — —			1 99	. 7 . 7
		Contra, Creditor.				
1634.	21	July By Stock, due as in former Book, fol. 13. — —			1 93	19 . 8

SCIENCE-LOVERS,

IN this Books Title I made promiſe of Two *Waſte-Books*, for exerciſe of the Studious : and according to the ſecond Rule of Aide, under the 62. place, the *Promiſer is Debitor*, therefore to have a diſcharge I make part of performance in the enſuing. For here you have the firſt *VVaſte-Book* comprehending many varieties of uſuall paſſages amongſt Merchants : here you have the *true* courſe of the Inventaries entrances ; then followeth the *daily* paſſages of Trading : here you have all generall matters belonging to *Proper* accounts : In this part of the Waſte-book Factorage accounts are likewiſe begun ; and all paſſages made ſo plaine, that a mean Capacity may apprehend them. Therefore who-ever hath deemed this *Arts-learning* to be Obſcure or Difficult, and for that cauſe hath been kept back from the *Secreſie* thereof, ſhall in the Progreſſe of my *Teachings-method* find ſuch delectable proceedings, that (contrary to his Expectation) he will with eaſe attaine to this firſt Waſte-books true Ballances

End.

Ingenuous Learner,

WHen you intend to under-go the ſtudious Taske of learning the enſuing two Waſte-books ; *then note*, that when the Book lieth open before you, then is the ſide upon the Left-hand the Waſte-books *Propoſitions* ; from thence you are to ſeek your *Debitors* and *Creditor* : and the ſide upon the Right-hand are the Journalls *Dictations* : that is, ſuch words (though not Rhetoricall) as are moſt plaine to explaine the Waſte-books parcells after the *Debitors* and *Creditors* are found : thus entred for the Learners eaſe ; not regarding my labour nor charges at the Preſſe for this Art-deſirers good.

Guil. | ſti. | pe.

Title.

1. *Of the readie-monie that we have, when we begin to trade: or by conclude of former Books.*

1. Calculating my eſtate (when I left my former kind of Book-keeping) I found in ſeveral coyns of Gold and Silver, as by the agreement of my Caſh, and Caſh-book appeareth, the ſumme of -- 1298 — —

2. And in the Banck of this City (as by my account upon fol. 1765. appeareth) there is due to me —— —— —— 6789 — —

2 *of Wares, Houſes, Ships-parts, and the like.*

3. I have 200. Pieces of Cambrix-cloth remaining unſold, producing at 40 guilders *per* Piece unto —— —— 8000 — —

4. More, I have an Houſe called King *David*, ſtanding upon the New-Market of this City: which coſt, beſides the Legacy going out of the ſame —— —— —— —— 4953 15 —

5. I have $\frac{1}{16}$ of the good Ship called the Rain-bow of Sardam, Shipper upon the ſame is *Iohn Iohnſon* the Elder of Ilpendam, my part coſt —— —— —— .963 12 8

3 *of Debitors.*

6. *Iack Pudding* at London hath ſent me on account dated the 28. of November laſt, wherein is due to me by conclude in Ready-mony 89. l. 12. s. ſterl. proceeding from ſales of ſeveral Wares for my account, exchange at 33. s. 4. d. produceth —— —— .896 — —

7. *Daniel Beef* of Purmerent hath delivered me his Bond, proceeding from commodities ſold him, due the 19. preſent, being--- 1017.3 —

4 *of Debt-demanders.*

8. *Gerard Frind* of Ilpendam, hath a Bill of mine being for goods bought of him, due the 26. preſent, producing unto —— —— .4651 10 8

The 5. Dito.

9. *Alexander Ham* dwelleth in the Houſe called King *David* ſtanding

Anno 1633. the first of January in Amsterdam.

	Guil.	St.	pe.

Title.

1. *Of the readie Monie, &c.*

1.) gl. 1298. for several coyns of Gold and Silver, at present in my House, as between the agreement of my Cash and Cash-book appeareth, the summe of — — — — — 1298 — —

2.) gl. 6789. due to me in the Banck of this City, as by my account in their Book, fol. 1765. appeareth, being — — 6789 — —

2. *of Wares, Houses, &c.*

3.) gl. 8000 for 200. Pieces of Cambrix cloth, by me unsold; producing at 40. gl. *per* Piece — — — — 8000 — —

4.) gl. 4953. 15. stuy. which the said House (standing upon the New-Market of this City) cost first penny, besides the Legacies due out of the same — — — — — 4953 15 —

5.) gl. 963. 12. 8. pen. for $\frac{1}{16}$ of the same, upon which *John Johnson* the Elder of Ilpendam, is Shipper, my part cost — — 963 12 8

3. *of Debitor.*

6.) gl. 856. for 89. l. 12 s. sterl. due to me in Ready-money, proceeding from Wares sold for me, as by an account received, bearing date the 28. of November, exchange at 33. s. 4. d. — — 896 — —

7.) gl. 1017. 3. stuy. for commodities formerly sold him, as by his Bond, due the 19. present, being — — — 1017 3 —

4. *of Debt-demanders.*

8.) gl. 465. 10. 8. pen. for Wares formerly bought of him, as by my Bond, due the 26. present, being — — — 465 10 8

The 5. Dito.

9.) gl. 360. for his yearly dwelling Rent of the said house, standing upon

	Guil.	St.	pe.
ding upon the New Market of this City; his Rent will be due the first of April next, producing yearly —— —— —	360	—	—
10. *Iacob Hunger* hath a yearly Legacy of 50. gl. out of the House called King *David*, due the 27. of February next, to be released after 16. years purchase: chief summe and rent produceth—	850	—	—
5. Wares bought for ready money, and presently payd.			
11. Bought of *Thomas Coster* 15. Butts of Sherry-sack, at 84. gl. *per* Butt, my payment is —— — — —	1260	—	—
6. Wares sould for ready-money, and presently received.			
12. Sould unto *William Pensard* 16. Pieces of Cambrix-cloth: my receit at 45. gl. *per* Piece, is —— —— —	720	—	—
13. There is a Legacy of 60. gl. now given to me out of the House called the Emperour, standing upon the Colke of this City, payable by *Susanna Peeters Orphants*, due the 28. of February next, to be released after the 18. years purchase, chief summe and rent produceth — — — —	1140	—	—
7. Wares bought to pay upon demand.			
The 12. Dito.			
14. Bought of *Daniel Beef* 16. Lasts of Rye, at 60. ggl. each Last, to pay upon demand, being — — — —	1344	—	—
8. Wares sould to be paid upon demand.			
15. Sould unto *Gerard Frind* 12. Pieces of Cambrix-cloth, at 43. gl. 16. stuy. *per* Piece, to pay upon demand, being — —	525	12	—
9. Wares bought, paying part ready money, the Remainer upon Time.			
The 15. Dito.			
16.17. Bought of *Gerard Frind* 58. Hogsheads of French Aqua-vitæ,			

	Guil.	Sti.	pe.
upon the New-Market of this City, which Rent will be due the first of April next, being —— —— —— ——	360	—	—
10.) Gl. 850. for a yearly Legacy of of 50. Gl. out of the said house due the 27. of February next, to be released after the rate of 16. years purchase: the chief summe and Rent produceth——	850	—	—
5. Wares bought for, &c.			
11.) Gl. 1260. for 15. Butts of Sherry-sack, bought of *Thomas Coster*, at 84. Gl. *per* Butt; my payment is —— —— ——	1260	—	—
6. Wares sould, and, &c.			
12.) Gl. 720. for 16. Pieces of Cambrix-cloth, sould to *William Pensard* at 45. Gl. *per* Piece: my receit is —— —— ——	720	—	—
13.) Gl. 1140. for a yearly Legacy of 60. guilders, now given to me, out of the House called the Emperour, standing upon the New-sides Colke of this City; due the 28. of February next: and may be released at the rate of 18. years purchase: chief summe and rent is —— —— —— —— ——	1140	—	—
7. Wares bought to pay, &c.			
The 12. Dito.			
14.) Gl. 1344. for 16. Lasts, bought of him at 60. ggl. *per* Last, to pay upon demand; being —— —— —— ——	1344	—	—
8. Wares sould to be, &c.			
15.) Gl. 525. 12. Stuy. for 12. Pieces sould him at 43. ½ Gl. *per* Piece to pay upon demand —— —— —— ——	525	12	—
9. Wares bought, paying, &c.			
The 15. Dito.			
16.) Gl. 5568. for 58. Hogsheads of French Aqua-vitæ, at 96. Gl. paying part ready-mony, the remainer upon 3. moneths, being all--	5568	—	—
17.) Gl. 3784.			

Guil. fl. st.

vitæ, paying 3784. gl. now ready; the remainer upon 3. moneths: the whole at 96. gl. *per* Hogshead, is —— —— 5568 — —

10. *Wares sold, receiving part presently, the Remainer upon time.*

The 21. Dito.

18. 19. Sold unto *William Ducket* 58. Hogsheads of French Aqua-vitæ, receiving 4960. gl. now ready, the remainer at 3. moneths: the whole at 120. gl. *per* Hogshead, produceth —— —— 6960 — —

11. *To pay a Debt now expired.*

The 27. Dito.

20. Unto *Daniel Beef* for conclude of account, do I pay —— 326 17 —

12. *To receive a Debt now expired.*

21. Of *Gerard Frind* received to clear the first parcel —— 60. 1 8

13. *Monie fetcht out of Banck.*

The 5. of February, 1633.

22. Fetcht out of Banck, being paid me by *Frederick Wats* the Cashier —— 6000 — —

14. *Monie carried into Banck.*

The 7. of February.

23. My servant *Francis Willing*, according to my order hath carried mony into Banck, and delivered it to *John Nimble*, to be set upon my account, being —— 9871 5 8

15 *Monie and Wares bartered for other Wares.*

The 15. Dito.

24. Received of *Gerard Frind* 4. Barrels of Couchaneille, weighing Netto 560. lb. at 18. gl. *per Centum* —— 1008 0 — —

25. Against

	Guil.	ſti.	pe.
17.) gl. 3784. paid unto him in part of the above-named Aquavitæ ——	3784	—	—
10. *Wares ſold, receiving, &c.*			
The 21. Dito.			
18.) gl. 6960. for 58. Hogſheads of French Aquavitæ, at 120. gl. receiving part ready mony, the remainer upon 3. moneths, being all-	6960	—	—
19.) gl. 4960. received in part of the above-named Aquavitæ —	4960	—	—
11. *To pay a Debt, &c.*			
The 27. Dito.			
20.) gl. 326. 17. ſtuy. payd unto him for conclude of account —	326	17	—
12. *To receive a Debt, &c.*			
21.) gl. 60. 1. 8. pen. received of him in full of account, being —	60	1	8
13. *Mony fetcht, &c.*			
The 5. of February.			
22.) gl. 6000. fetcht out of the ſame, being payd unto me by *Frederick Wats*, Caſhier, to wit ——	6000	—	—
14. *Mony carried, &c.*			
The 7. Dito.			
23.) gl. 987. 15. 8. pen. carried into the ſame according to my order, by my ſervant *Francis Willing*, and delivered it to *John Nimble*, to be ſet upon my account, being ——	987	15	8
15. *Mony and Wares, &c.*			
The 15. Dito.			
24.) gl. 10080. for 4. Barrels received of him in barter, weighing Netto 560. lb. at 18. gl. *per Centum*, is ——	10080	—	—

	Guil.	St.	Pe.
25. Againſt the which I have delivered him 15. Laſt, 23. Mudde, and 3. ſcheples of Rye, being the product of 16. Laſt, producing at 80. ggl. *per* Laſt, unto	1778	10	—
26. More, 60. Peeces of Cambrix-cloth, at 47. gl. *per* Peece	2820	—	—
27. And unto his ſervant *Anthony Succaro* payd to clear this Truck	5481	10	—
16. Wares bartred againſt others Wares, and Mony, enjoying rebate.			
The 21. Dito.			
28. Delivered unto *William Ducket* 4. Barrels of Couchaneille, poize Netto, 558. ℔. at 25. gl. *per* ℔.	13950	—	—
29. Againſt the which he delivereth me 334. Ends of Braſil-wood, poize Netto, 22170 ℔. at 44. gl. *per Centum*, upon 15. moneths diſcount	9754	16	—
30. My receit in mony to clear this account, is	5082	—	—
31. Becauſe the diſcount at 8. *per Centum*, produceth	886	16	—
17. To receive a Debt now due.			
The 3. of March.			
32. Received of *Jooſt Peterſon*, for the Orphants of *Suſanna Peeters*, the Legacy of the Houſe called the Emperour, due the 28. of February laſt	60	—	—
18. To pay by Aſsignment a now expired Rent, and by Aſsignment to receive the over-plus, allowing Intereſt to the paying man.			
33. Aſsigned *Jacob Honger* upon *Alexander Ham*, for a Legacy which dito *Jacob* hath yeerly out of the Houſe King *David*, due the 27. of February laſt, being	50	—	—
34. Received of *Giles Swain* by Aſſignment of *Alexander Ham* the remainer of a yeers rent of the before-named Houſe, due the firſt of April next, being	310.	—	—

	Guil.	St.	pe.
25.) gl. 1778. 10. stuy. for 15. Last. 23. Mudde, 3. scheple, delivered him, being the proceed of 16. Last, are at 80. ggl. in part of Barter	1778	10	—
26.) gl. 2820. for 16. Peeces, at 47. gl. in part of Barter, delivered him, being	2820	—	—
27.) gl. 5481. 10. stuy. payd in full of this Barter unto his servant *Anthony Succaro*	5481	10	—

16. Wares Bartered for, &c.

The 21. Dito.

28.) gl. 13950. for 4. Barrels delivered him in Truck, weighing Netto, 558. lb. at 25. gl. *per Centum*, being	13950	—	—
29.) gl. 9754. 16. stuy. for 334. Ends of Brasil-wood, received in part of Truck, weight Netto. 22170. lb. at 44. gl. *per Centum*, upon 15. moneths discount, being	9754	16	—
30.) gl. 5082. received of him in full of this Truck, being	5082	—	—
31.) gl. 886. 16. stuy. for the discount of gl. 9754. 16. stuy. at 8. *per Centum*, for 15. moneths, is	886	16	—

17. To receive, &c.

The 3. of March.

32.) gl. 60. received of *Joost Peterson* the Legacy of the Emperour, due the 28. of February last	.60	—	—

18. To pay by Assignment, &c.

33.) gl. 50. for mine Assignnation delivered dito *Jacob*, in full of a Legacy, which he yeerly hath out of the House King *David*, due the 27. of February last, being	.50	—	—
34.) gl. 310. by his Assignment received of *Giles Swain* the remainer of a yeers rent of the House King *David*, due the first of April next, being	310	—	—

	Guil.	St.	pe.
35. So that the said *Alexander* payeth 1, moneth before the time, which allowance I pay him out of purse, being at 7. *per Centum* ——	..2	. 2	—
19. To book renewed Legacies, and Rents.			
36. The Legacy of the House called the Emperour, to be payd yearly by *Susanna Peeters* Orphants, will be due the 28. of February next, 1634. being —— —— —— —— ——	.60	—	—
37. The rent of the House called King *David*, wherein *Alexander Ham* dwelleth, will be due the first of April next, 1634. being —	360	—	—
38. The Legacy that *Jacob Honger* hath yeerly out of the House King *David*, will be due the 27. of February next, 1634. being ——	..50	—	—
20. To give a Gratuity.			
39. Unto the experienced Counseller, Master *James Well-speaker*, have I freely given a Peece of Cambrix for expedition in my matters, the Peece cost —— —— —— —— ——	..40	—	—
21. To receive a Gratuity.			
40. *William Ducket* hath freely given me 6. Ends of Brasill-wood, poise 400. ℔. for *Renumeration* of my former Aid, and Counsel in helping him to a good Chapman for all his other Brasil, which Reward, Requittance, or Recompence, at 44. gl. *per Centum*, is ——	176	—	—
22. To buy Wares upon after-delivery.			
—— The 13. Dito. ——			
41. Bought of *William Ducket* 36. Lasts, 14. Mudde of Rye, which he (by promise) is to deliver me within 14. dayes after this date, at 60. ggl. per last, is —— —— —— —— ——	3067	11	—
23. To sell Wares upon after-delivery.			
42. Sold unto *Jacob Honger* 340. Ends of Brasil-wood, weighing in all 22570. ℔ the same have I promised to deliver him, or Assigns, within 14. dayes next coming, producing at 44. gl. *per Centum* upon 16. moneths rebate, unto —— —— —— —— ——	9930	16	—

	Guil.	ſti.	pe.
35.) gl. 2. 2. ſtuy. paid the ſaid *Alexander* out of purſe, becauſe he payeth 1. moneth before the time; allowance at 7. *per Cent.* ——	.2	2	—
19. To book renewed, &c.			
36.) gl. 60. for the yeerly renewed Legacies of the Houſe called the Emperour, due the 28. of February, 1934. being —— —— ——	.60	—	—
37.) gl. 360. for the yeerly dwelling Rent of the ſame, now renewed, due the firſt of April, 1634. being —— —— —— ——	360	—	—
39.) gl. 50. for the yeerly Legacy of the ſame now renewed, due the 27 of February, 1634. being —— —— —— —— ——	.50	—	—
20. To give a Gratuity.			
30.) gl. 40. for one Peece given as a Gratuity unto the experienced Counſeller, Maſter *James Well-ſpeaker*, for expedition uſed in my matters: the Peece coſt —— —— —— —— ——	40	—	—
21. To receive a Gratuity.			
40.) gl. 176. for 6. choice ends of Brafil-wood q^{t} 400. lb. given me by *William Ducket*, for Renumeration of my former Aid and Counſel, in helping him to a good Chapman for all his other Brafil, which Recompence at 44. gl. *per Centum* —— —— ——	176	—	—
22. To buy Wares, &c.			
The 13. Dito.			
41.) gl. 3067. 11. ſtuy. for a bargain of 36. Laſts. 14. Mudde of Rye, which he (by promiſe) is to deliver me in 14. dayes after this date, being at 60. ggl. is —— —— —— —— ——	3067	11	—
23. To ſell Wares, &c.			
42.) gl. 9930. 16. ſtuy. for a Bargain of 340. Ends of Brafil-wood Weight, Netto. 22570. lb. which by promiſe I am to deliver him, or Aſſignes, within 14. dayes next coming, upon 16. moneths diſcount, producing at 44. gl. *per Centum*. unto —— —— ——	9930	16	—

	Guil.	St.	pe.
24. *Money taken upon Interest, being presently received.*			
43. 44. Upon Deposito received of *Susanna Peeters Orphans* 600. gl. being with Interest at. 8. *per Centum per Annum* for 3. moneths time	608	—	—
25. *Money put forth upon Interest, and presently payd.*			
45. 46. Delivered upon Deposito unto *Daniel Beef* 1000. gl. being with Interest at 8. *per Centum per Annum* for 3. moneths	1030	—	—
26. *Agreed with another, for money upon Interest, which I am to receive certain dayes after the agreement; yet I book the same instantly, as an example of the like.*			
The 21. Dito.			
47. With *Alexander Ham* agreed, that he is to deliver me within some few dayes, for three moneths upon Deposito	1000	—	—
27. *Agreed with another, for money upon Interest, which I am to pay certain dayes after our agreement; the same I now instantly book, as an instance for the like.*			
48. Condescended this day, to deliver within some few dayes unto *Jacob Hunger* upon Deposito, for 3. moneths time	600	—	—
28. *Money payd unto a Shipper, for my part of the Ships victualling.*			
The 25. Dito.			
49. Unto *John Johnson Goyer* have I payd my $\frac{1}{16}$ victualling of the Ship called the Rain-bow of Sardam, now riding in Texel-Road, to launch forth with the first good wind, my part produceth	80	—	—

	Guil.	ſti.	pe.
24. *Money taken upon, &c.*			
43.) gl. 600. received upon Depoſito for 3. moneths at 8. *per Centum per Annum* — — — — — —	600	—	—
44.) gl. 8. being for the Intereſt of 600. gl. for 3. moneths, at 8. *per Centum, per Annum* — — — — — —	.8	—	—
25. *Many put forth, &c.*			
45.) gl. 1000. delivered him upon Intereſt for 3. moneths, being at 8. *Per Centum, per Annum* — — — — — —	1000	—	—
46.) gl. 30. being for the Intereſt of 1000. gl. at 12. *per Cent. per Annum*, for 3. moneths time — — — — — —	30	—	—
26. *Agreed with another, for, &c.*			
The 21. Dito.			
47.) gl. 1000. for our agreement, that he is to deliver me within ſome few dayes, for 3. moneths upon Depoſito — — — —	1000	—	—
27. *Agreed with another, for, &c.*			
48.) gl. 600. for ſo much agreed upon this day, to deliver him within ſome few dayes upon depoſito, for 3. moneths time — — —	.600	—	—
28. *Money payd unto a Shipper, &c.*			
The 25. Dito.			
49.) gl. 80. Payd unto *John Johnſon Goyer*, for my $\frac{1}{16}$ victualling of her: ſhe lying now in Texel-Road, to launch forth with the firſt good wind, my part produceth — — — — — —	.80	—	—

29. *To receive money for my part of Ships freight, or gain, upon a voyage.*

50. *John Johnson Goyer*, not intending to have come into Texel-Road with his Ship, did pay 18. l'. sterl. the 30. passado unto *Jack Pudding* at London, for my $\frac{1}{16}$ advance upon the Rain-bowes Voyage: the same hath he sent me in English money by *Peter Clason* Vischer, producing at 5. *per Centum*. unto —— —— —— —— 189 — —

30. *Wares now delivered, which formerly were sold upon delivery: and the money now made me good by Assignment.*

The 2. of Aprill.

51. Delivered unto *Seager Solt*, by order of *Jacob Honger*, the 340. Ends of Brasill-wood, sold unto him the 13. passado, upon delivery, poize 22570. ℔. at 44. gl. *per Cent*. upon 16. moneths discount, is —— —— —— —— —— —— 9930 16 —

52. The discount at 8. *per Centum, per Annum*, for 16. moneths, is —— —— —— —— —— —— .957 . 7 —

53. So that for my payment he assigneth me upon *Symon Sentforth*, the same upon *Francis Further*: and he upon *Paul Payer*, of whose servant, *Nath. Nimble Fingers*, I receive —— —— —— 8973 . 9 —

54. And for my promise-performance I enter this, being —— —— 9930 16 —

31. *To receive Wares, which formerly were bought upon delivery, paying the same in Banck; enjoying Banck-money.*

55. In lieu or place of that which *William Ducket* sold me the 13. passado, I receive of him but one half, for which we are agreed so to let it pass, the same at price bought, produceth —— —— 1533 15 8

56. the same I make good in Banck, upon the account of *Gerard Frind*, for dito *William* —— —— —— —— 1533 15 —

57. Banck-

	Guil.	ſti.	pe.
29. To receive mony for, &c.			
50.) gl. 189. for a bag of Spices received by Shipper *Peeter Claſon* Viſcher, from *Jack Pudding* at London, being 18. l. ſterling, which *John Johnſon Goyer*, not then intending to have come into the Rode of Texel with his ſhip, left with him the 30. paſſado for my $\frac{1}{16}$ part advance upon the Ships Voyage, producing here at 5. *per Centum*, unto — — — — — — —	189	—	—
30. Wares now delivered, &c.			
The 2. of April.			
51.) gl. 9930. 16. ſtuy. for 340. Ends, quantity 22570. ℔. ſold the 13. of March upon delivery, but now delivered, to be diſcounted at 16. moneths, producing at 44. gl *per Cent.* to — — —	9930	16	—
52.) g. 957.7. ſtuy. for the diſcount of 9930.16. upon 16. moneths, at *per Centum, per Annum*, being — — — — —	.957	.7	—
53.) gl. 8973.9. ſtuy. for his Aſſignation firſt upon *Symon Sent-forth* by him upon *Francis Further*, and he upon *Paul Payer*, of whoſe ſervant *Nath. Nimble Fingers*, I receive — — — —	8973	.9	—
54.) gl. 9930. 16. ſtuy. for the parcels diſcharge entred the 13. of March, becauſe of my promiſe-performance, I writ back — —	9930	16	—
31. To receive Wares, which, &c.			
55.) gl. 1533. 15. 8. pen. for 18. Laſt, 7. Mudde, received of him in lieu of that which was agreed upon the 13. of March, for which we condeſcend to let it paſſe ſo; the ſame at 66. ggl. *per* Laſt, is —	1533	15	8
56.) gl. 1533. 15. 8. pen. by his order made good upon the account of *Gerrard Friend* — — — — —	1533	15	8

	Guil.	Sh.	pe.
57.) Banck-monies advance payd me in hand by dito *William*, is at 2½. *per Centum* — — — — — —	..35	15	8
58. And for his promise performance, this is thus entred, being —	3067	11	—
32 *Mony which formerly was agreed for upon Interest. is now made me good in Banck, allowing Banck-mony.*			
The 5. Dito.			
59. *Jeremias Willing* by order of *Alexander Ham*, hath writ in Banck upon my account the sum agreed for the 21. passado, being —	1000	—	—
60. Banck-mony now payd him in hand at one *per Centum*, is —	..10	—	—
61. His promise-performance being the cause of this parcell, to equalize a former made parcel of — — — —	1000	—	—
62. So that the Interest at 8. *per Centum*, *per Annum* for 3. moneths, is — — — — — — — —	..30	—	—
33. *Mony now made good in Banck, which formerly I promised upon Interest, enjoying Banck-mony allowance.*			
63. Made good in Banck upon *Gerard Friends* account, the agreement with *Jacob Honger*, done the 21. of march, being — —	.600	—	—
64. Banck-monies allowance now payd me in hand, is — —	...8	—	—
65. This parcel arising from promise-performance, is — —	.600	—	—
66. Interest at 12. *per Centum*, *per Annum*, for 3. moneths, is —	..18	—	—

	Guil.	sti.	pe.
57.) gl. 35. 15. 8. pen. being made good unto me in hand, for Banck-monies advance, at 2. $\frac{1}{2}$ *per Centum*, is — — —	..35	15	8
58.) gl. 3067. 11. stuy. for the parcels discharge, entred the 13. of March, which being agreed upon, I write back — — —	3067	11	—
32. *Mony which formerly was, &c.*			
The 5. Dito.			
59.) gl. 1000. writ upon my account by *Jeremias Willing*, for dito *Alexander*, being the sum agreed upon the 21. of March, which was — — — — — — — —	1000	—	—
60.) gl. 10. for Banck-mony payd him out of hand to dito *Alexander*, being at one *per Centum* — — — —	..10	—	—
61.) gl. 1000. for the discharging of his promise made unto me the 21. of March, 1633. being — — — — —	1000	—	—
62.) gl. 30. for 1000. gl. forbearance 3. moneths, *pro rato* 8. *per Centum, per Annum*, being — — — — — —	30	—	—
33. *Mony now made good, &c.*			
63.) gl. 600 made good by his order upon *Gerard Frinds* account the sum agreed for the 21. of March, being — — —	.600	—	—
64.) gl. 8. for Banck-monies allowance, now payd me in hand, being — — — — — —	...8	—	—
65.) gl. 600. for the parcels discharge, entred the 21. of March, because of my promise, which being performed, I write back that —	.600	—	—
66.) gl. 18. for 3. moneths forbearance of 600. gl. *pro rato*, 12. *per Centum, per Annum*, is — — — —	..18	—	—

	Guil.	ſti.	pe.
34. *To enter Intereſt, for a Debt due to me from another.*			
67. *Jack Pudding* did ſend me an account, dated the 28. November laſt, wherein by conclude was due to me 89. l. 12. ß. ſterl. detained now 5. moneths in his hands, producing at 10. *per Centum*, unto l. 3. 14. 8. D. ſter. exchange, at 33. ß. 4. D. is —— — ——	..37	.6	8
35. *To pay money upon Ships-hazard.*			
68. Payd this day upon Seas-hazard, or Ships-keele, 240. Ricks Dollers unto Shipper *William Lawrenſon*, to be repayed in London to *Jack Pudding*, for my account upon his ſafe arrival there, or where-ſo-ever he breaketh his lading in the ſaid Kingdome, my payment at 50. ſtup. *per* Doller, is 60. l. ſterl. exchange at 33. ß. 4. D. is ——	. 600	—	—
69. So that the advance, at one penny ſterl. upon each guilder, which he is to pay likewiſe unto the ſaid *Jack Pudding*, is 2. l. 10. ß. ſterl. exchange, as above — —— —— —— —— —	.25	—	—
36. *To buy out a Leaſe upon my Houſe, paying ready mony.*			
—— The 23. Dito. ——			
70. *Jacob Honger* hath a Leaſe of 50. gl. yeerly out of my Houſe called King *David*, the ſame I have bought free, at rate of 16. yeers purchaſe; my payment is — —— —— —— —— —	.800	—	—
71. So that he acquitteth me by agreement the time of the ſaid Rent, beginning the 27. of February laſt, being yeerly —— ——	.50	—	—
37. *To ſell a Leaſe due to me from another Houſe, receiving it preſently.*			
72. *Suſanna Peeters Orphans* have bought out the Legacy, upon the Houſe called the Emperor, at rate of 18. yeers purchaſe; my receit is — —— —— —— —— —— —— —— ——	.1080	—	—
73. So that I re-write the ſaid Rent, begun the 28. of February laſt, being yeerly —— — —— —— —— ——	..60	—	—

	Guil.	ſti.	pe.
34. *To enter Intereſt, for a Debt, &c.*			
67.) ℓl. 37. 6. 8. pen. for the forbearance of 89. l. 12. ſ. ſterl. detaining now 5. moneths in his hands, as by an account dated the 28. November laſt, then due to me in ready mony, producing at 10. *per Centum*, unto 3. l. 14. 8. d. ſterl. exchange at 33. ſ. 4. d. Flemiſh, for one pound ſterling, is — — — — — —	37	.6	8
35. *To pay mony, &c.*			
68.) gl. 600. payd him this day 240. ricks Dollars upon Ships hazard, to be repaid in London for my account to *Jack Pudding*, upon his ſafe arrivement there, or where-ſo-ever he breaketh his lading in the ſaid Kingdome, my payment is 60. l. ſterl. exchange at 33. ſ. 4 d. Flemiſh, for each pound ſterling, is — — — — —	.600	—	—
69.) ℓl. 25. for a penny ſterl. advance, upon each ℓl. that he is to pay unto the ſaid *Jack Pudding* is, l. 2. 10. ſ. ſterl. exchange at 33. ſ. 4 d. being — — — — — — —	25	—	—
36. *To buy out a Leaſe, &c.*			
The 23. Dito.			
70.) ℓl. 800. payd for his principal of a yeerly Legacy of 50. gl. that he hath out of my Houſe the King *David*, the ſame I have now bought free, at rate of 16. yeers purchaſe, my payment is — —	800.	—	—
71.) gl. 50. for the time acquitting of the ſaid rent, writ back, as by agreement, which began the 27. of February laſt, is — —	.50	—	—
37. *To ſell a Leaſe due, &c.*			
72.) gl. 1080. for the principal of a yeerly Legacy of 60. ℓl. that I have out of the houſe the Emperor, by them now bought free, after the rate of 18. yeers purchaſe, my receit is — — —	1080	—	—
73.) gl. 60. for the writing back of the ſaid rent, which began the 28. of February laſt, being yeerly — — — —	.60	—	—
74.) gl. 1.			

	Guil.	ſti.	pe.
74. Intereſt of the ſame at 12. *per Cent.* for 2. moneths, now paid me, is	.. 1	.4	—
38. *To aſsign a Debt-Demander upon a Debitor, and to receive the reſt my ſelf.*			
The 27. Dito.			
75. 76. Aſſigned *Gerard Friend* upon *William Ducket* for 1784. gl. the Remainer payeth the ſaid *Ducket* unto me; the whole was	2000	—	—
39. *Advice that the monies formerly here payd upon Ships-hazard, are there repayd.*			
The 6. of May.			
77. *Fack Pudding* at London advertiſeth me, that Shipper *William Lawrenſon* is there well arrived, of whom he hath received for my uſe 62. L. 10. S. ſterl. delivered here the 19. paſſado upon Ships-hazard, exchange at 33. S. 4. D. is	.625	—	—
40. *To ſhip, or ſend Goods unto another Place, or Land, be ſold for my account, and this ſending hath four Conſiderations.*			
The 18. Dito.			
78. (1.) Shipt to London in the Gray-hound of Soeter-meer, by Shipper *John Claſon* of Aſſen-Delf, 100. Peeces of Cambrix-Cloth; the ſame I have ſent to *Fack Pudding*, to ſell for my account, producing at 40. gl. *per* Peece, to	4000	—	—
79. (2.) Bought of *Anthony Succaro* 1800. Frails of Figgs, the ſame I have ſhipped By, and Unto, as above, to be ſold for my account, my payment at 40. ſtuyvers *per* Peece, is	3600	—	—
The 31. Dito.			
80. (3.) Bought of *Chriſtopher Prume* 10. Bales of Pepper, poize Netto. 3280. lb. the ſame I have ſhipt to Hambrough by Shiper *Faques Snell*, and conſigned to *John van Eſſen*, to be ſold for my account, producing at 27. D. *per* lb. upon 4. moneths time, unto	2214	—	—
81. (4.) *Fack Pudding* according to my order) hath ſhipt to Dan-ſick			

	Guil.	ſti.	pe.
74. gl. 1. 4. ſtuy. for 3. moneths forbearance of 60. gl. being at rate of 12. *per Cent.* is — — — — — —	.. 1	.4	—
38. *To aſsign a Debt, &c.*			
— — — — — — — The 27. Dito. — — — — — — —			
75.) gl. 1784. for mine Aſſignation delivered to the ſaid *Gerard* in full; but upon the ſaid *William* onely in part of account — —	1784	—	—
76.) gl. 216. received of him in full of account, being — —	,216	—	—
39. *Advice that the monies, &c.*			
The 6. of May.			
77.) gl. 625. for 62. l. 10. s. ſterl. which dito Shipper hath delivered unto him, the value payd here the 19. of April laſt, upon Seas-hazard, exchange at 33. s. 4. d. Flemiſh, is — — —	.625	—	—
40. *To Ship, or ſend goods, &c.*			
The 18. Dito.			
78. (1.) gl. 4000. for 100. Peeces ſhipt in the Gray-hound of Soeter-meere, by Shipper *John Claſon* of Aſſen-Delf; the ſame I have ſent to the ſaid *Jack* to ſell for my account, producing at 40. *per* Peece unto — — — — — —	4000	—	—
79. (2.) gl. 3600. for 1800. Frailes of Figs, bought of *Anthony Succaro*, the ſame I have ſhipt By and Unto, as above, for my account, my payment at 4. ſtuivers *per* Fraile, amounteth unto — —	3600	—	—
The 31. Dito.			
80. (3.) gl. 2214. for 10. Bales of Pepper, bought of him at 4. moneths time, quantity 3280. lb. the ſame I have ſent by Shipper *Jaques Snell*, unto *John van Eſſen*, to be ſold for my account, producing at 27. d. *per* lb. unto — — — — —	2214	—	—
81. (4.) gl. 1860. for 80. Engliſh durances, which he, according to			

	Guil.	ſti.	pe.
ſick, by Shipper *Giles* the Poſte, 80. Engliſh Durances, and conſigned them to *Peeter Braſſeur*, to be ſold for my account, which coſt in England with all charges 186. l. ſterl. exchange at 33. s. 4. d. Flem. for each l. ſterl. is — — — — —	1800	—	—
41. *How to enter the charges done upon the ſhipt-goods.*			
82. Cuſtome, and other petty charges done upon the Figs and Cambrix, is — — — — — — —	130	—	—
83. Cuſtome, and other petty charges upon the Pepper, is —	.72	15	—
42. *To cauſe ſent goods to be inſured, paying the ſame preſently.*			
84. *Leonard Spreewe* hath inſured my Cambrix, ſhipt to London the 18. of May, my payment at 2. *per Centum*, is — — —	..80	—	—
43. *To cauſe ſent goods to be inſured, paying the premie, upon advice of the ſafe arrivement there.*			
85. the ſaid *Leonard* hath inſured my Pepper, ſhipt for Hambrough the 31. of May laſt, for which (upon the ſafe Arrivals advice) he is to have at 3. *per Centum* — — — — —	..66	. 8	—
44. *Goods inſured by me, which another man had ſhipt for his own account, provided that the Premie is preſently payd by me.*			
The 15. Dito.			
86. I have inſured *Clace Capons* Canary Wines, ſhipt the 8. hereof from hence to Roan, by *Michael Mop*, Maſter of the Swan, amounting unto 1305. gl. my receit at 6. *per Centum*, is — —	78	.6	—
45. *Goods inſured by me, which another man had ſhipt for his own account, whereof I am to receive the Premie upon notice of the ſafe arrival there.*			
The 27. Dito.			
87. I have inſured *Jaques Folyt* 88. Peeces of Cambrix-cloth, ſhipt			

	Guil.	sti.	pe.
to my order hath shipt by *Giles* the Poste, and sent them to *Peeter Brasseur*, the same cost in England, with all charges, 186. l. sterl. exchange at 33. s. 4. d. ——	1860	—	—
41. *How to enter the charges, &c.*			
82.) gl. 130. for Custome, and other petties upon Figs and Cambrix shipt ——	130	—	—
83.) gl. 72. stuy. 15. for Custome & other petties upon Pepper sent	72	15	—
42. *To cause sent Goods, &c.*			
The 7. of June.			
84.) gl. 80. for Insurance of my Cambrix, shipt thither the 18. of May, my payment unto *Leonard Spreew* Assuror, at 2. *per Centum*, is ——	80	—	—
43. *To cause sent Goods, &c.*			
85.) gl. 66. 8. stuy. for Insurance of my Pepper, sent thither the 31. of May last, whereof (upon advice of the safe arrivall there) he is to be payd at 3. *per Centum* ——	66	8	—
44. *Goods insured by me, &c.*			
The 15. Dito.			
86.) gl. 78. 6. stuy. for the Insurance of *Claes Capons* Canary Wines, shipt from hence to Roan, the 8. present, by Shipper *Michael Mop*, Master of the Swan; my Receit at 6. *per Centum*, of 1305. gl. is ——	78	6	—
45. *Goods insured by me, &c.*			
The 23. Dito.			
87.) gl. 330. for the Insurance of 88. Peeces of Cambrix, valued			

	Guil.	ſti.	pe.
ſhipt to Lisborn for his account the 15. preſent, by *Randoll Ruyve*, Maſter of the Raven, producing 3300. gl. for which Inſurance upon advice of the ſafe arrivall there, he is to pay me after 10. *per Cent*, Broker *John Johnſon Rarop*, the Inſurance is — — —	.330	—	—
46. *Writing received, that part of the Goods ſhipt, and ſent upon my adventure, are caſt away at Sea.*			
——————The 30. Dito.——————			
88. *Jack Pudding* writeth me from London, that Shipper *John Claſon*, ſailing upon a Sand, was forced *ſomewhat* to disburthen his Ship, caſting (amongſt other Goods) 100. Frails of my Figges overboard, producing at 2. gl. *per* Peece — — —	.200	—	—
47. *Advice, that part of my ſent Goods that were for me inſured are caſt away, which the Inſuror now payeth me.*			
89. More, he advertiſeth me that 6. Peeces of my Cambrix-cloth Inſured the 7. preſent) are likewiſe caſt away: my receit for them at 40. gl. *per* Peece, produceth — — — —	.240	—	—
48. *Intelligence received, that part of the Goods by me Inſured, are loſt at Sea, the which I now preſently pay.*			
——————The 6 of July.——————			
90. *Claes Capons* Letters from Roan ſpecifie, that $\frac{1}{8}$ of the Wines by me Inſured the 15. of June, are caſt away at ſea, the value whereof I now pay him, being — — — — —	.163	.2	8
49. *Inſtructions how to tranſport full accounts unto new leaves, and then to proceed as formerly.*			
91. The difference in Caſh to be tranſported to a new leafe, is —	11533	14	—
92. The difference in Stock, to be tranſported to a new leaf, is —	23452	—	—

93. The

	Guil.	St.	Pe.
at 3300. gl. shipt to Lisborn the 15. present for his account, by *Randoll Ruyve*, Master of the Raven, for which upon notice of the safe arrivall there, he is to pay me after 10. *per Cent.* Broker *John Johnson Rarop*, the Insurance is — — — — — —	330	—	—

46. *Writings received, that part, &c.*

The 30. Dito.

88.) gl. 200. for losse of 100. Frailes of Figges, which Shipper *John Clason* (as by *Jack Puddings* Letter) cast over-board amongst other goods, he sailing upon a sand, was forced *somewhat* to disburthen his ship: my losse at 40. stuy. *per* Peece, is — — — — 200 — —

47. *Advice, that part of my, &c.*

89.) gl. 240. for 6. Peeces of Cambrix cast out of the said Ship, which were Insured me the 7. present by *Leonard Spreewe*; my receit for them, at 40. gl. *per* Peece, amounteth unto — — — 240 — —

48. *Intelligence received that part, &c.*

The 6. of July.

90.) gl. 163. 2. 8. pen. for $\frac{1}{2}$ of 1305. gl. of *Claes Capons* Canary-Wines, by me insured the 15. of June, which being at Sea cast away, I now repay him, the value thereof producing — — — 163 . 2 . 8

49. *Instructions how to transport, &c.*

91.) gl. 11533. 14. stuy. this being the difference thereof, which I for want of place transport unto a new leafe, and is — — — 11533 14 —

92.) gl. 24592. this being the difference thereof, which I for want of place transport unto a new leafe, and is — — — 24592 — —

 93.) gl. 8000.

	Guil.	sti.	pe.
93. The Debit of Cambrix cloth, is Peeces 200. and Money	8000	—	—
94. The Credit of Cambrix cloth, is Peeces 189. and Money	8105	12	—
95. The Debit of Ship the Rainbow of Sardam, is	1043	12	8
96. The Credit of the said Ship, is	189	—	—

50. *Writing received, That the Goods by me insured, are Wholly lost : insomuch that the Owner surrendreth The Ship to me, to make my most profit of her.*

—The 10. Dito.—

97. *Faques Folyt* hath Letters from Lisborne, wherein is mentioned, that the 88. Peeces of Cambrix cloth, by me the 23. of June insured, are wholly lost, the Ship being rent, and broken upon a Rock; so that he renouncing the same, surrendreth her to me, the insured summe was — 3300 — —

51. *Advice, that the Goods by me insured (which were said to be cast away) are saved, and sold there; in-so-much that the proceed thereof is by another payd to the Owner, : the over-plus of the same he re-payeth me back.*

—The 14. Dito.—

98. Shipper *Jacob Jacobson* of Marken, being at that time in the Fleet next to *Randoll Ruyve*, cast forth his Boat immediately, and saved *Randoll*, with his people : so that by his great industry he (amongst some other goods) recovered the Cambrix, and sold them there for ready money, at 36. gl. *per* Peece; the said proceed that he sent to *Faques Folyt*, being — 3168 — —

99. So

	Guil.	sti.	pe.
93.) Gl. 8000. for the present cost of 200. Peeces, being the whole Debit side in Wares, and Mony, for want of place transported unto a new leafe, the money produceth — — — —	8000	—	—
94.) Gl. 8105. 12. stuy. for the sale of 189. Peeces, being the whole Gredit side in Wares, and Mony, for want of place transported unto a new leaf, the money produceth — — — —	8105	12	—
95.) Gl. 1043. 12. 8. pen. this being the whole Debit side, transported for want of place to a new leafe, and thus crossed, becaufe the gains upon the same should not be diminished, untill the finall end that ship: the Debit money is — — — —	1043	12	8
96.) Gl. 189 this being the whole Credit side transported for want of place to a new leafe, the money produceth — — —	189	—	—
50. *Writings received, that the, &c,*	40	—	—

The 10. Dito.

97.) Gl. 3300. for losse of 88. Peeces of Cambrix cloth, by me insured the 23. of June, which according to his Letters from Lisborn, are wholly lost, the Ship being broken upon a Rock, so that he renouncing the same, surrendreth her unto me: the assurance money is — — — — — —	3300	—	—

51. *Advice, that the Goods, &c.*

The 14. Dito.

98.) Gl. 3168. for the proceed of the above-named 88. Peeces of Cambrix they being recovered by the industry of Shipper *Jacob Jacobson* of Marken, who being at that time in the Fleet next to *Randoll Ruyve*, cast forth his Boat immediately, and saved the said *Randoll* with all his people, and with them, amongst some other goods, the said Cambrix: the same they sold there for ready-money, and sent it to dito *Jaques*, which at 36. Gl. produceth — — —	3168	—	—

99. Gl. 198. for

	Guil.	St.	pe.
99. So that the said *Jaques* repayeth me back 79 ¼ Ricks Dollers for the conclude of this Insurance: the summe is	. 198	—	—
52. *To pay a Debt-Demander by Assignment, provided that the Payer payeth before his time, therefore he enjoyeth allowance: the Assignations residue is payd me.*			
100. I have assigned *Susanna Peeters Orphans* upon *Jacob Honger*, for monies now due to them, being	. 608	—	—
101. In-so-much that the said *Jacob* payeth me ¾ moneths before the time: Interest at 12. *per Cent.* is	...4	12	—
102. And my receit of the said *Jacob*, for Remainer, is	...5	.8	—
53. *Appointed a Debtor to pay a Debt-Demander before his time, he (Demander) giving allowance to me: the Remainer I receive of the Debitor in Ready-money.*			
The 25. Dito.			
103. I have assigned *Alexander Ham* upon *Daniel Beef*, for part Interest-money, now due from dito *Daniel* being	1027	.8	8
104. I paying the said *Alexander* ¼ moneths before the time, enjoying Interest at 12. *per Centum per Annum*, being	...2	11	.8
105. So that the said *Daniel* doth me good in hand	...2	11	.8
54. *To pay a Debt before the time, enjoying allowance.*			
106. Payd unto *Christopher Prume* for Pepper, bought of him the 31. of May upon 4. moneths time, being	2177	14	—
107. So that the Abatement for 2 moneths, at 10. *per Centum*, is	..36	.6	—

55. *Advice*

	Guil.	St.	pe.
99.) gl. 198. for 79. ½ Ricks Dollers by me re-payd me, the full conclude of this Insurance being —— — —— —	.198	—	—
52 To pay a Debt-Demander, &c.			
100.) gl. 608. for mine Assignation is full of monies now due to them, being —— —— — — —— ——	.608	—	—
101.) gl. 4. 12. for Interest at 12. *per Centum*, payd me ¼ moneths before the time, which is —— —— —— ——	...4	12	—
102.) gl. 5. 8. stuy. received of him in full of all accounts, being — — — —— —— —— ——	...5	.8	—
53. Appointed a Debitor, to pay, &c.			
The 20. Dito.			
103.) gl. 1027. 8. 8. pen. for my Assignation, in part of Interest-money now expired, being —— —— —— ——	1027	.8	.8
104.) gl. 2. 11. 8. pen. for allowance, becaus I pay him ¼ moneths before the time, which at 12. *per Cent.* is —— —— —	...2	11	.8
105.) gl. 2. 11. 8. pen. in full payment done me good in hand ——	...2	11	.8
54. To pay a Debt before, &c.			
106.) gl. 2177. 14. stuy. payd unto him in full of Pepper, bought the 31. of May, upon four moneths time, being — — —	2177	14	—
107.) gl. 36. 6. stuy. for the discount of 2214. gl. at 10. *per Cent.* payd 2. moneths before the time, being —— —— ——	..36	.6	—

55. Advice

	Guil.	St.	pe.
55. *Advice that the goods formerly sent for my Account are sold.*			
108. Writings received from *Jack Pudding* at London, that he hath sold for my account unto *William de Wilde*, 64. Peeces of Cambrix, at 61'. 10 ß. each peece, upon 3. mon. is sterl. 1'. 416.—			
More, sold unto *Simon Sweeting* 1000. Frailes of Figs, at 7 ß. 6 D. each, Ready-mony — 1'. 375. —			
Are both 791. l. sterl. exch. at 33. ß. 4. D. is—	910	—	—
56. *Writings received, that the goods which were assured for mee, are there well arrived, therefore I pay the Insuror.*			
The 7. of August, 1633.			
109. *Hans van Essen* writeth me from Hambrough, that my 10. Bales of Pepper sent to him the 31. of May, are there arrived: therefore I pay the Insurance, made the 7. of June, being—	..66	.8	—
110. More, he advertiseth me of the sale of the said Pepper to *Alexander Allerts*, for 3600. Mark, at 16. ß. Lubicks, being reduced at 21. stuyvers, or 91 $\frac{1}{7}$ ß. for each 6. gl. is —	3780	—	—
111. From *Peeter Brasseur* at Dansick have I received Letters, that he hath sold upon 2. moneths unto *Leonard Lecker-beck*, the 80. Durances sent unto him, at 37. Florines Polish, being 2960. Florines, exchange at 140. gros, for each 6. gl. is —	3805	14	8
57. *Money received from my Factor, for my Goods sold by him.*			
The 12. Dito.			
112. Received for my account from *Jack Pudding* at London, by Shipper *Isbrant Dirrickson* a little bagge, containing 620. Peeces of 22. ß. sterling *per* Peece, are 682. l. sterl. producing at 11 $\frac{1}{4}$ gl. *per* Peece, to —	7285	—	—
58. *Exchange by my Factor remitted me, which is here accepted.*			
113. *Peeter Brasseur* at Dansick hath remitted me Florines Polish			

	Guil.	ſti.	pe.
55. *Advice that the Goods, &c.*			
108.) **gl.** 7910. for ſale of the enſuing commodities ſold for my account: to wit,			
To *William de Wilde*. 64. Peeces of Cambrix-cloth, at 6. l. 10. ß. ſterl. *per* Peece, upon 3. mon. time, are — — — l. 416 —			
To *Simon Sweeting* 1000. Frailes of Figs, at 7. ß. 6. d. Ready-mony, are — — — — l. 375.—			
Are both 791. l. ſterl. exch. at 33. ß. 4. d. is — — —	7910	—	—
56. *Writings received, that the Goods, &c.*			
The 7. of Auguſt, 1633.			
109.) **gl.** 66. 8. ſtuy. payd him for the inſurance of 10. Bales of Pepper, ſhipt to Hambrough the 31. of May laſt, which according to letters from *Hans van Eſſen* are there well arrived: therefore I now pay the inſurance, made the 7. of June, being — — —	66	8	—
110.) **gl.** 3780. for the Neat ſale of the ſaid Pepper to *Alexander Allerts*, for 3600. Mark at 16. ß. Lubicks, being reduced at 21. ſtuyvers, or 91 $\frac{3}{7}$ ß. for each 6. **gl.** are — — — —	3780	—	—
111.) **gl.** 3805. 14. 8. pen. for the ſale of 80. Durances, ſold upon 2. moneths time unto *Leonard Lecker-beck*, at 37. Florines Poliſh, being 2960. Florines, exchange at 140. gros, for each 6. **gl.** is — —	3805	14	8
57. *Mony received from my Factor, &c.*			
The 12. Dito.			
112.) **gl.** 7285. for 620. Peeces of 22. ß. ſterl. received from him in a little bagg, by Shipper *Isbrant Dirrickſon*, being 682. l. ſterl. are at 11 $\frac{3}{4}$ **gl.** *per* Peece — — — — —	7285	—	—
58. *Exchange by my Factor, &c.*			
113.) **gl.** 3752. 2. ſtuy. for an exchange of 2960. Florines Poliſh, remitted			

	Guil.	ſt.	pe.
liſh 2960. payable here at 10. dayes after ſight of the Bill, by *Suſanna Peeters Orphans*, the value by him delivered the 29. of July to *Hans Holſter*, exchange at 142. gros, for each ſix guilders, is ——	3752	. 2	—
59. To draw upon my Factor, which according to the courſe of Cuſtome at Amſterdam, is made me good.			
—— The 19. Dito. ——			
114. Drawn upon my account upon *Hans van Eſſen* at Hambrough, 1800. Mark Lubicks, my Bill delivered here to *Daniel Beefe*, payable at 18. dayes ſight to the ſaid *Daniel*, or aſſigned, exch. at 1 $\frac{1}{2}$. Mark, for 31. ſtuyvers, are ——	1860	—	—
60. Mony that the one Factor by my order remitteth the other.			
115 *Hans van Eſſen* by my appointment hath remitted to *Jack, Pudding* at London 1800. Mark Lubicks, by Bills of *Roger Rump*, dated the 5. preſent; payable at 10. dayes ſight by *Abraham Jeffery*, to the ſaid *Jack*, at 9 $\frac{21}{11}$. Mark Lubicks, for each pound ſterling, are 186. l. ſterl. exchange at 33 s. 4. d. Flemiſh, for each pound ſterl. is ——	1860	—	—
61. How to book the Abatements, and Proviſion of my Factor.			
116. Payd unto *William Penſard*, by Aſſignment of *Hans de Vlieger*, for *Peter Braſſeur* at Danſick, being for the Abatement of 3805. gl. 14. ſtuy. 8. pen. proceeding from the ſale of 80. Durances, as likewiſe proviſion of the ſame, viz. Diſcount at 8. *per Centum*, for 2. moneths, is gl. 50. 1. Proviſion for ſales at 1 $\frac{1}{2}$. *per Centum*, is — gl. 57. — gl.	. 107	. 1	—
62. To ſell a Houſe for Ready-mony.			
—— The 27. Dito. ——			
117. Sold unto *Lieven Leonardſon*, the houſe called King *David*, all free, as by Contract, my receit is ——	6768	15	—
118. So that I acquitte him the yeers dwelling, being ——	.360	—	—

63. To

remitted me, payable here 10. dayes after ſight; the value by him delivered 29. of July to *Hans Holſters*, exchange at 142. gros, for each ſix guilders, is — — — — — — 3752 | 2 | —

59. To draw upon my Factor, &c.

The 19. Dito.

114.) gl. 1860. for 1800. Mark Lubicks, by me drawn, to have the value here of dito *Daniel*. and delivered the ſaid Bills to him, payable at 18. dayes after ſight unto the ſaid *Daniel*, or Aſſignes, exchange at 1 ½. Mark, for 31. ſtuyvers, is — — — — — — 1860 | — | —

60. Mony that the one Factor, &c.

115) gl. 1860. for 1800. Mark Lubicks, which dito *Hans* by my appointment hath remitted unto the ſaid *Jack*, in Bills of *Rogar Rump, in dato* 5. preſent; payable 10. dayes after ſight by *Abraham Jeffery* to the ſaid *Jack*, at 9 $\frac{21}{31}$. mark for each l. ſterl. is 186. l. ſterl. exchange at 33 s. 4. d. — — — — — — 1860 | — | —

61. How to book the Abatements, &c.

116.) gl. 107. 1. ſtuy. payd by his Aſſignation unto *William Penſard*, for *Hans de Vlieger*, being Abatement of 3805. gl. 14. ſtuy. 8. pen. proceeding from the ſale of 80. Durances, and alſo proviſion of the ſame, viz.

Diſcount at 8. *per Centum*, for 2. moneths, is gl. 50. 1. }
Proviſion of ſales at 1 ½. *per Centum*, is — gl. 57. 0. } — gl. 107 | 1 | —

62. To ſell a Houſe, &c.

The 27. Dito.

117.) gl. 6768. 15. ſtuy. for ſale of the ſame unto *Lieuen Leonardſon*, all free, as by the Contract, my receit is — — — — 6768 | 15 | —

118.) gl. 360. for one yeers dwelling by me acquitted, and tranſported unto the ſaid *Lieuen*, being — — — — 360 | — | —

63. *To ſell a Ships-part, part for Ready-mony, the reſt upon time.*

119. 120. Sold unto *Leonard Spreewe* $\frac{1}{16}$ of the Ship called the Rain-bow of Sardam, received now 743. **gl.** 12. 8. pen. the reſt will be due upon one moneth, my whole ſale produceth —— —— 1245 | 12 | .8

64. *Wares received to ſell for another mans Account, being kept* With-out *Factor-book; as alſo* With-out *an account of* Time, *or* Ready-mony.

—— The 5. of September. ——

121. Received from London by Shipper *Joeſt Johnſon* the enſuing commodities to ſell for the account of *Jack Pudding*, viz.
One Box, containing 100 ℔. of Engliſh Saffron; for freight, portridge home, and other petties paid —— —— —— 12 | 15 | —

122. More, 60. Kerſies out of the ſame ſhip, to wit:

20. Peeces. N°. A.
20. Dito. N°. 1.
20. Dito. N°. 2.
Freight, at 7 $\frac{1}{2}$. ſtuy. *per* Peece —— —— **gl.** 22. 10.
Convoy, at 3. ſtuy. *per* Peece —— —— **gl.** 9 —.
Lighterage from the Texell —— —— **gl.** 2. 8.
Pilote, Prime, and Pale-mony —— —— **gl.** 1. 7.
Boatage, and Portridge to Ware-houſe —— **gl.** 1. 3.
—— —— —— 36 | . 8 | —

65. *Commiſsion Goods ſold, part for Ready-mony, the remainer at 6. moneths diſcount.*

—— The 12. Dito. ——

123. Sold to *Leonard Spreuwe*, for the account of *Jack Pudding* at London, 70. ℔. of Engliſh Saffron; my receit at 16. **gl.** *per* ℔. is —— —— —— —— —— —— —— —— 1120 | — | —

124. More, to him for the ſame account, at 6 moneths rebate, at one ſtuy. *per* **gl.** Broker *Lyon de la Tombe*, viz.

10. Kerſies

63. To ſell a Ships part, &c.

119.) **gl.** 1243. 12. 8. pen. for my $\frac{1}{16}$. thereof ſold him; paying **gl.** 743. 12. 8. pen. now; the reſt due upon 1. moneth: the whole being — — — — — — — 1243 12 .8

120.) **gl.** 743. 12. 8. pen. received of him in part of the ſaid ſhip, the ſumme of — — — — — — — .743 12 .8

64. Wares received to ſell, &c.

The 5. of September.

121.) **gl.** 12. 15. ſtuy. for charges done at the receit of one Box of Engliſh Saffron, containing 100. ℔. Engliſh weight, received by Shipper *Foeſt Johnſon*, to ſell for his account, viz.
For Freight, Portridge home, and other petties, payd — — 12 15 —

122.) **gl.** 36. 8. ſtuy. for ſeverall charges done at the receit of 60. Peeces, received by the before-named Shipper, viz.
20. Peeces. N°. A.
20. Dito. N°. 1.
20. Dito. N°. 2.

Freight, at 7 $\frac{1}{2}$. ſtuyvers *per* Peece, is —	— **gl.** 22. 10.	
Convoy, at 3. ſtuyvers *per* Peece, is —	— **gl.** 9. —.	
Lighterage from the Texell —	— — **gl.** 2. 8.	
Pilote, Prime, and Pale-mony —	— — **gl.** 1. 7.	
Boatage, and Portridge to Ware-houſe —	— **gl.** 1. 3.	
		.36 .8 —

65. Commiſſion-Goods ſold, &c.

The 12. Dito.

123.) **gl.** 11. 20. for 70. ℔. of Engliſh Saffron, ſold unto *Leonard Spreuwe*, my receit at 16. **gl.** *per* ℔. is — — — 1120 —

124.) **gl.** 940. for 30. Peeces ſold unto him upon 6. mon. diſcount at 1. **ſtuy.** *per* **gl.** Broker *Lion de la Tombe*: the particulars are:
10. Kerſies

	Guil.	ſti.	pe.
10. Kerſies. N°. 1. at gl. 28. *per* peece — gl. 280. 10. Dito — N°. 2. at gl. 30. — — gl. 300. 10. Dito — N°. A. at gl. 36. — — gl. 360.	940	—	—

The 19. Dito.

125. 126. Sold unto *Jaques Folyt*, 28 ½ lb. of Engliſh Safron, at 18. gl. *per* lb. for the ſame account; being the remainer of 100. lb. receiving now gl. 313. the reſt to ſtand out one moneth: the whole being — — — — — — 513 — —

66. To ſell Commiſsion-Wares upon diſcount; taking a Bill of Exchange in payment: the ſame I ſend to my Maſter.

The 24. Dito.

127. Sold to *Jaques Folyt* for the ſame account at 6. moneths diſcount; Broker *Thomas Farrett*.

10. Kerſies. N°. 1. at gl. 28. — — gl. 280. 10. Dito — N°. 2. at gl. 30. — — gl. 300. 10. Dito — N°. A. at gl. 36. — — gl. 360.	940	—	—

128. In payment whereof I have received his Bill of Exchange, and ſent it to the ſaid *Jack Pudding*, payable in London by *Simon Slodder* at ſight; exchange at 35. ß. is l. 85. — .11 ½. d. ſterling, and in guilders — — — — — 893 — —

129. The diſcount of gl. 940. at one ſtuy. *per* guilder, is — .47 — —

67. Expired Debts received, part per *Caſh, part in Banck.*

The 30. Dito.

130. The Orphans of *Suſanna Peeters* have made good in Banck part of an exchange, as in date the 12. of Auguſt, being — — 3052 .2 —

131. The like hath *Daniel Beefe* done, to clear a Bill, as in date the 19. of Auguſt, being — — — — — 1860 — —

132. Received of *Leonard Spreuwe* in full of Kerſies, and the ſhip, the ſumme of — — — — — 1393 — —

10. Kersies. N°. 1. at gl. 28. *per* peece, is gl. 280.
10. Dito — N°. 2. at gl. 30. — — gl. 300. } — — — .940 — —
10. Dito — N°. A. at gl. 36. — — gl. 360.

The 19. Dito.

125). gl. 513. for 28 ½ lb. sold him, at 18. gl. *per* lb. it being the remainer of 100. lb. for which I now receive 313. gl. the rest upon 1. moneths time, the whole is — — — — — .513 — —

126). gl. 313. received of him in part of the above-named Saffron, is .313 — —

66. To sell Commission-Wares, &c.

The 24. Dito.

127.) gl. 940. for 30. Peeces sold unto him at 6. moneths discount, Broker *Thomas Farreit*, viz.
10. Kersies. N°. 1. at gl. 28. *per* Peece, is — gl. 280.
10. Dito — N°. 2. at gl. 30. — — gl. 300. } — — .940 — —
10. Dito — N°. A. at gl. 36. — — gl. 360.

128.) gl. 893 for a Bill of exchange, taken in full payment of the said Kersies, and sent unto him; payable in London by *Simon Slodder* at sight; exchange at 35. s. is l. 85. 0. 11 ½. d. sterling, and in guilders — — — — — — .893 — —

129). gl. 47. for the discount of gl. 940. at 1. stuyver *per* guilder, is — — — — — — .47 — —

67. Expired Debts received, &c.

The 30. Dito.

130.) gl. 3052. 2. stuy. made good upon my account, in part of an exchange, as in date the 12. of August, being — — — 3052 .2 —

131). gl. 1860. made good upon my account, to clear an exchange, as in date the 19. of August, being — — — — 1860 — —

132.) gl. 1393. received of him in full of Kersies, and the ship, being — — — — — — 1393 — —

133. gl. 47.

	Guil.	ſti.	pe.
133. So the diſcount of Goods ſold the 12. preſent, being gl. 940. at one ſtuyver *per* guilder, produceth	47	—	—
134. Received of *Jaques Jolyt* in full of Saffron ſold him the 19. preſent, the ſumme of	198	10	—
135. The diſcount of gl. 200. payd me before the time, as by agreement, is	1	10	—

68. *To book* After-charges; *as Brokeage, Ware-houſe-room, and Proviſion, upon Commiſsion-Wares.*

The 4. of October, 1633,

136. Brokage of 60. Kerſies, for the account of *Jack Pudding* at London, producing gl. 1880. at ½ ſtuyvers, for each 6. guilders my payment is	7	17	—
137. Ware-houſe-room, at one ſtuy. *per* Peece, is gl. 3. — } Proviſion of gl. 1880. at 2. *per Centum*, — gl. 37. 12. }	40	12	—
138. Proviſion of his Saffron, at 3. *per Centum*, of gl. 1633. is	40	—	—

69. *How to book Under-meaſure, Weight, Laſts, Ells, or the like; and to carry them in form of* Debitor *and* Creditor *compleatly.*

The 12. Dito.

139. I finde that *Jack Puddings* Saffron produceth 1 ½ ℔. leſſe than the Engliſh weight, which at 16. gl. *per* ℔. is	24	—	—
140. And by ſale of 16. Laſts of my Rye, is found 3. Mudden, one ſcheple under-meaſure; being at 60. gl. *per* Laſt	10	.2	.8

70. *To tranſport the Neat proceed of ſold Wares unto my Maſters proper account.*

The 16. Dito.

141. The difference upon 60. Kerſies, for the account of *Jack Pudding,*

	Guil.	st.	pe.
133.) gl. 47. for 6. moneths discount of 940. gl. rebated at 1. stuy. *per* guilder, is	47	—	—
134.) gl. 198. 10. stuy. received of him in full of Saffron sold the 19. present, being	198	10	—
135.) gl. 1. 10. stuy. for the discount of gl. 200. paid me before the time, the abatement, as by agreement, is	1	10	—

68. *To book* After-charges, &c.

The 4. of October, 1633.

136.) gl. 7. 17. stuy. for Brokage of 60 Peeces, producing guilders 1880. at one half stuyver, for each 6. guilders: my payment is	7	17	—
137.) gl. 40. 12. stuy. for the ensuing: *viz.* Ware-house-room, at one stuy. *per* Peece, is —gl. 3.— } Provision of gl. 1880. at 2. *per Centum*, is —gl. 37.12. }	40	12	—
138.) gl. 49. for my Provision of 1633. gl. at 3. *per Centum.* for sales, is	49	—	—

69. *How to look Under-measure, &c.*

The 12. Dito.

139.) gl. 24. for 1 ½ lb. under weight, which the sale produceth lesse here then the English weight weighed; the same being rated at 16. gl. *per* lb. is	24	—	—
140.) gl. 10. 2. 8. pen. for 3. Mudden, one scheple, under measure, upon 16. Last, producing at 60. ggl. the Last, unto	10	2	8

70. *To transport the Neat proceed, &c.*

The 16. Dito.

141.) gl. 1701. 3. stuy. for the neat proceed of 60. Kersies sold, all

Pudding, which I tranſport to his proper account, charges and proviſion deducted, is —— —— — — —— 1701 .3 —

142. And upon 100. lb. of Saffron for him, charges, and proviſion deducted, the remainer is —— —— — —— 1593 15 —

71. *To prolong a Debt upon Intereſt.*

143. *Suſanna Peeters Orphans* detain 700. gl. at Intereſt; entring this day, at 8. *per Centum* for 2. moneths —— —— —— 13 14 .8

Thus farre have I entred Inſtructions upon *four* parts of the *Matter* whereof the Journall is made, as in the *Ninth* place is mentioned; remaineth laſtly, to treat of the

LEAGERS CONCLUSION: OR BALLANCING THEREOF,

as in the 215. place is mentioned; the *Cauſes*, and *Order* is expreſſed in the enſuing: including the 242. place.

72. *Of Debt-Demanders.*

—— —— —— —— The 23. Dito. —— —— —— ——

144. *Jack Pudding* at London, for Wares ſold by me, and the monies all received; being ſtill in my hands —— —— — 2377 18 —

73. *Of Debitors.*

145. *Suſanna Peeters Orphans*, due the 16. of December, as by their Bill appeareth; being —— —— —— —— .713 14 .8

146. *Jack Pudding* at London, 264. l. 16. ſ. 8. d. ſterl. for my ſold Wares now due; exchange at 33. ſ. 4. d. is —— —— 2648 .6 .8

	Guil.	St.	pe.
charges and provision deducted, the remainer made good in credit of his account, is ——	1701	.3	—
142.) **gl.** 1593. 15. **stuy.** for the Neat proceed of 100. **lb.** sold all charges and provision deducted, the proceed made good upon his credit, is ——	1593	15	—

71. *To prolong a Debt upon Interest.*

143.) **gl.** 13. 14. 8. pen. for the forbearance of 700. **gl.** detained upon Interest, entring this day, which at 12. *per Centum, per Annum,* for 2. moneths, is ——	..13	14	.8

Order of the Books Conclusion OR The Order of *Ballancing* the same according to the 215. Place.

72, *Of Debt-Demanders.*

The 23. Dito.

144.) **gl.** 2377. 18. **stuy.** resting due to him this day in ready-mony for Wares sold by me, and the money all received: the remainer not made good to him, is ——	2377	18	—

73. *Of Debitors.*

145.) **gl.** 713. 14. 8. pen. for a remainer of account, as by their Bill in my hands, which will be due the 16. of December next, being ——	.713	14	.8
146.) **gl.** 2648. 6. 8. pen. for **l.** 264. 16. 8. **d.** sterling, now due to me in ready-money, for Wares there sold by him, exchange at 33. **s.** 4. **d.** ——	2648	.6	.8

	Guil.	sti.	pe.
74. Of Unsold Wares.			
147. Rye, for 18. Last. 7. Mudde, lying in *John Good-bloods* Garners, cost 60. gold-guilders, *per* Last, first penny: produceth	1533	15	8
148. Wine, for 15. Butts of Sherry Sacks, lying in my great Celler; esteemed at 84. gl. *per* Butt	1260	—	—
149. Wares in the hands of *Jack Pudding* at London, being formerly sent to sell for my account: to wit, 700. Frails of Figs, rated at 2. gl. *per* Peece, is — gl. 1400. 30. Peeces of Cambrix, at 40. gl. *per* Peece, is — gl. 1200.	2600	—	—
150. Cambrix-cloth, for 11. Peeces at 40. gl. *per* Peece	440	—	—
75. Lost by severall accounts.			
151. By Couchaneille, for 2. lb. under-weight, at 18. guilders *per* pound	36	—	—
152. By Brasill-wood, because of a low Market	70	11	—
152. By exchange under the Administration of *Hans van Essen* at Hambrough, for my account	60	—	—
154. By exchange, for my account from *Peeter Brasseur* at Dansick	53	12	—
76. Gained by sundry accounts.			
155. By exchange, for my account from *Jack Pudding* at London	465	—	—
156. By Rents, and sale of the House King *David*	1325	—	—
157. By sale of 16. Last of Rye	444	12	8
158. By sale of 58. Hogsheads of French Aqua-vitæ	1392	—	—

159. By

	Guil.	sti.	pe.
74. *Of Unsold Wares.*			
147.) gl 1533. 15. 8. pen. for 18. Last, 7. Mudden, unsold, lying in *John Good-bloods* Garners, cost 60. gold-guilders *per* Last, first penny, which produceth	1533	15	.8
148.) gl. 1260. for 15. Butts unsold in my great Cellar, esteemed at 48. gl. *per* Butt, is	1260	—	—
149.) gl. 2600. for the ensuing commodities formerly sent him, and rest as yet unsold under his hands: *viz.*) 700. Frails of Figs, rated at 2. gl. *per* Peece, is — gl. 1400. .30. Peeces of Cambrix at 40. gl. *per* Peece, is — gl. 1200.	2600	—	—
150.) gl. 440. for 11. Peeces resting unsold, at 40. gl. *per* Peece, is-	.440	—	—
75. *Lost by severall accounts.*			
151.) gl. 36. for 2. ℔. under-weight, rated at 18. gl. is	..36	—	—
152.) gl. 70. 11. stuy. lost by reason of a low Market	..70	11	—
153.) gl. 60. lost by the exchange of 3600. Mark Lubicks	..60	—	—
154.) gl. 53. 12. 8. pen. lost by the exchange of 2960. Florins Polish, is	..53	12	.8
76. *Gained by sundry accounts.*			
155.) gl. 465. gained by the exchange and other matters	.465	—	—
156.) gl. 1325. gained by sales, and rents	1325	—	—
157.) gl. 444. 12. 8. pen. gained by the sale of 16. Last, being	.444	12	.8
158.) gl. 1392. gained by the sale of 58. Hogsh. of French Aqua-vitæ	1392	—	—
159. gl. 58.			

	Guil.	sti.	pe.
159. By trading upon Intereſt —— —— ——	58	2	.8
160. By ſale of 560. ℔. of Couchaneille —— ——	3906	—	—
161. By ſale of Goods at London, formerly ſent for my account to *Jack Pudding* —— —— —— —— ——	3140	—	—
162. By ſale of Goods ſent for my account to *Hans van Eſſen* at Hambrough—— —— —— —— ——	1463	.3	—
163. By ſale of Goods made by *Peeter Braſſeur* at Danſick ——	1838	13	.8
164. By trading upon Inſurance —— —— —— ——	. 113	.3	.8
165. By ſales of 189. Peeces of Cambrix-cloth —— ——	545	12	—
166. By ſale of Ship the Rain-bow of Sardam —— ——	389	—	—

77. *Of the ready-money in Caſh, and Bank.*

167. In ready-money, as by the ſeverall Coins, I finde —— ——	27153	.8	—
168. And in the Bank of this City, as by the agreement between their Book, fol. 3789. and mine —— —— —— —— ——	5555	.2	—

78. *Finally : cloſing the account of Profit and Loſs ; as likewiſe of Stock ; I finde the*

169. Difference in Profit and Loſſe, for this yeers gains to be —	16074	.8	.8
170.) And in Stock (being my clear Eſtate) all Debts owing by me deducted, the difference is found to be —— —— —— ——	39526	.8	.8

End of the firſt Waſte-book, prepared for exerciſe of the Studious, and Induſtrious Learner.

Brief,

	Guil.	sti.	pe.
159.) gl. 58. 2. 8. pen. gained by trading therein	58	2	.8
160.) gl. 3906. gained by the sale of 560. lb.	3906	—	—
161.) gl. 3140. gained by the sale of severall commodities formerly shipt to him	3140	—	—
162.) gl. 1463. 3. stuy. gained by the sale of 10. Bales of Pepper	1463	.3	—
163.) gl. 1838. 13. 8. pen. gained by the sale of 80. Durances	1838	13	.8
164.) gl. 113. 3. 8. pen. gained by trading therein	. 113	.3	.8
165.) gl. 545. 12. stuy. gained by the sale of 189. Peeces	545	12	—
166.) gl. 389. gained by the sale, and other passages	389	—	—

77. *Of the Ready-money in Cash, and Banck.*

167.) gl. 27153. 8. stuy. for severall Coins this day in the house, as by the particulars appeareth, being	27153	.8	—
168.) gl. 5555. 2. stuy. for so much this day therein, as by the agreement between the City-book, fol. 3789. and mine, being	5555	.2	—

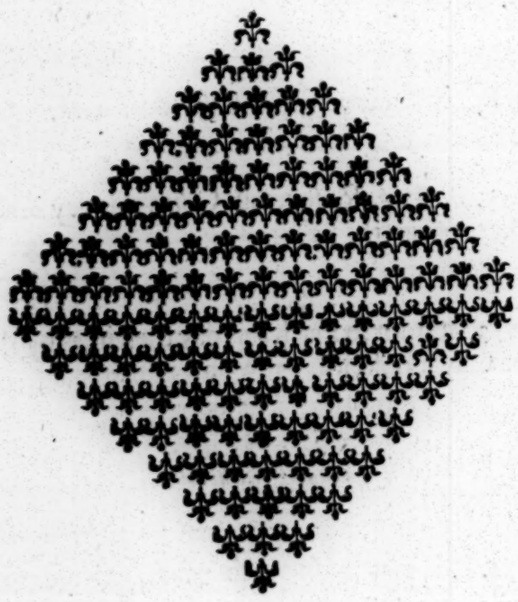
78. *Finally, closing the account, &c.*

169.) gl. 16074. 8. 8. pen for so much gained this yeer, all losses, and charges deducted, the summe of	16074	.8	.8
170.) gl. 39526. 8. 8. pen. this being my books estate at present (all Debts owing by me deducted; the cleer remainer, is	39526	.8	.8

End of the first Waste-book, prepared for exercise of the Studious, and Industrious Learner.

HERE

HERE
FOLLOWETH
THE
ALPHABET.
ANNO 1633.
IN
AMSTERDAM.



A.

Alexander Ham his account of Rents — — — — fol. ..2:
Dito his account for Traffique - fol. ..2:

B.

Banck — — — — fol. ..1:
Brasil — — — — — fol. ..4:
Ballance — — — — fol. ..7:

C.

Cash — — — — — — fol. ..1:6:
Cambrix-Cloth — — — — fol. ..1:6:
Couchaneille — — — — fol. ..4:
Christopher Prume — — — fol. ..5:

D.

Daniel Beefe — — — fol. ..3:

E.

Estate-reckoning — — — fol. ..7:

F.

French Aqua-vitæ — — fol. ..3:

G.

Gerrard Frind — — — fol. ..3:

H.

House King-*David* — — — fol. ..2:
Hans van Essen at Hambrough, my account Currant — — — fol. ..6:

I.

Jacob Honger his account of Rents, and Legacies — — — fol. ..2:
Dito his account for Traffick — fol. ..2:
Jack Pudding at London, my account Currant — — — fol. ..3:
Intereſt-reckoning — — fol. ..4:
Insurance reckoning — — fol. ..5:
Jaques Folyt — — — — fol. ..6:
Jack Pudding at London his account of Saffron — — — fol. ..7:
Dito his account of Kerſies — fol. ..7:
Dito his account Currant — fol. ..7:

K.

L.

Leonard Spreuwe — — fol. ..5:

M.

N.

O.

P.

Profit and Losse — — — fol. ..4:

Promise-reckoning — — fol. ..4:
Peeter Brasseur at Dansick, my account Currant — —— fol. ..7:

Q.

R.

Rye — — — — — — fol. ..3:

S.

Stock — — — — — — fol. ..1:6:
Susanna Peeters Orphans their account of Rents and Legacies-fol. ..2:
Dito their account for traffick--fol. ..2:
Ship the Rain-bow of Sardam -- fol. ..2:6:

Sherry-Sacks — — — — fol. ..3:

T.

V.

Voyage to London, consigned for my account to *Fa. Pudding* - fol. ..5:
Voyage to Hambrough, consigned for my account to *John*, aliàs *Hans van Essen* — — — fol. ..5:
Voyage to Dansick, consigned for my account to *Pet. Brasseur* - fol. ..5:

W.

William Ducket — — — fol. ..3:
William Laurentson Shipper — fol. ..5:

Brief Contents of each Leager account arising from this first Waſte-Book.

1633. *Caſh.* Fol. 1.

	Debitor.	Guil.				*Creditor.*			
1	January	1298	–		5	January	1260	–	–
5	Dito	.720	–	–	12	Dito	3784	–	–
21	Dito	4960	–	–	27	Dito	.326	17	–
27	Dito	.60	1	8	7	February	987	15	8
5	February	6000	–	–	15	Dito	5481	10	–
21	Dito	5082	–	–	3	March	2	2	–
3	March	.60	–	–	13	Dito	1000	–	–
3	Dito	310	–	–	25	Dito	80	–	–
13	Dito	600	–	–	5	April	10	–	–
29	Dito	189	–	–	19	Dito	600	–	–
2	April	8973	9	–	23	Dito	800	–	–
–	Dito	35	15	–	18	May	3600	–	–
5	Dito	.8	–	–	31	Dito	130	–	–
23	Dito	1080	–	–	–	Dito	.72	15	–
–	Dito	.1	4	–	7	June	.80	–	–
27	Dito	216	–	–	6	July	163	2	8
15	June	.78	6	–	–	Dito	11533	14	–
30	Dito	240	–	–			–	–	–
		–		–		Summe gl.	29911	16	–
	Summe gl.	29911	16						

1633. *Banck.*

1	January	6789	–	–	5	February	6000	–	–
7	February	987	15	8	2	April	1533	15	8
7	April	1000	–	–	5	Dito	.600	–	–
30	September	3052	2	–	23	October	5554	2	–
–	Dito	1860	–	–			–	–	–
		–	–	–		Summe gl.	13688	17	8
	Summe gl.	13688	17	8					

1623. *Cambrix-Cloth.* Fol. 6.

1	January	200	8000	–	–	5	January	16	720	–
6	July	189	8105	12	–	12	Dito	12	525	12
		–	–	–	–	15	February	60	.2820	–
	Summe Peeces	389	16105	12	–	3	March	1	.40	–
						18	May	100	4000	–
						6	July	200	8000	–
								–	–	–
							Summe Peeces	389	16105	12

Stock.

1	January	465	10	8	1	January	1298	–	–
6	July	234	5	2	–	Dito	6789	–	–
		–	–	–	–	Dito	8000	–	–
	Summe gl.	23917	8	8	–	Dito	4953	15	–
					–	Dito	.963	12	8
					–	Dito	.896	–	–
					–	Dito	1017	3	–
							–	–	–

 Summe gl. — 23917 10 8

1633. D^r. *Houſe King David.* C^r.

1	January		4953	15	5	January		360	
5	Dito		.850		3	March		360	
3	March		..50		23	April		.50	
27	Auguſt		.360		27	Auguſt		6768	15
23	October		1325						
		Summe gl.	7538	15			Summe gl.	7538	15

1633. *Alexander Ham his account of Rents.*

5	January		360		3	March		50	
3	March		360		—	Dito		310	
					27	Auguſt		360	
		Summe gl.	720						

1633. *Jacob Honger his account of Rents and Legacies.*

3	March		50		5	January		850	
23	April		800		3	March		50	
—	Dito		50						
							Summe gl.	900	

1633. *Suſanna Peeters Orphans, their account of Rents and Legacies.*

5	January		1140		3	March		60	
3	March		60		23	April		1080	
					—	Dito		60	
		Summe gl.	1200						

1633. *Jacob Honger his account for Traffick.*

2	April		9930	16	13	March		9930	16
—	Dito		9930	16	21	Dito		600	
5	Dito		600		2	April		957	7
—	Dito		600		—	Dito		8973	9
—	Dito		18		14	July		608	
					—	Dito		.4	12
		Summe gl.	21079	12	—	Dito		.5	8
							Summe gl.	21079	12

1633. *Alexander Ham his account for Traffick.*

21	March		1000		5	April		1000	
20	July		1027	.8 8	—	Dito		1000	
—	Dito		.2	21 8	—	Dito		30	
		Summe gl.	2030				Summe gl.	2030	

1633. *Suſanna Peeters Orphans, their account for Traffick.*

14	July		608		13	March		600	
12	Auguſt		3752	2	—	Dito		.8	
16	October		13	14 8	30	September		3052	2
					23	October		713	14 8
		Summe gl.	4373	16 8			Summe gl.	4373	16 8

1633. *Ship the Rain-bow of Sardam.*

1	January		963	12 8	29	March		189	
25	March		.80		6	July		1043	12 8
6	July		189						
		Summe gl.	1232	12 8			Summe gl.	1232	12 8

		L.	sh.	d.	Guil.	sti.	p.			L.	sh.	d.	Guil.	sti.	p.
1	January	89	12	—	896	—	—	31	May	186	—	—	1860	—	—
19	April	.3	14	8	.37	6	8	12	August	682	—	—	7285	—	—
6	May	62	10	—	625	—	—	23	October	264	16	8	2648	6	8
31	July	791	—	—	7910	—	—								
19	August	186	—	—	1860	—	—		Ster. L.	1132	16	8	11793	6	8
23	October	465	—	—											
	Ster. L.	1132	16	8	11793	6	8								

1633. *Daniel Beefe.*

1	January	1017	3	—				12	January	1344	—	—			
27	Dito	.326	17	—				20	July	1027	8	8			
13	March	1000	—	—					Dito	2	11	8			
—	Dito	.30	—	—				30	September	1860	—	—			
19	August	1860	—	—											
	Summe gl.	4234	—	—					Summe gl.	4234	—	—			

1633. *Gerrard Friend of Ilpendam.*

12	January	525	12	—				1	January	465	10	8			
15	Dito	3784	—	—				15	Dito	5568	—	—			
15	February	1778	10	—				27	Dito	.60	1	8			
—	Dito	2820	—	—				15	February	10080	—	—			
—	Dito	5481	10	—											
27	April	1784	—	—					Summe gl.	16173	12	—			
	Summe gl.	16173	12	—											

1633. *Sherry-Sacks.*

5	January	Butts	15	1260	—	—		23	October	Butts	15	1260	—	—	

1633. *Rye.*

		L.	M.	S.						L.	M.	S.			
12	January	16	—	—	1344	—	—	15	February	15	23	3	1778	10	—
2	April	18	7	—	1533	15	8	12	October	—	3	1	10	2	8
23	October	—	—	—	444	12	8	23	Dito	18	7	—	1533	15	8
	Summe	34	7	—	3322	8			Summe	34	7	—	3322	8	—

1633. *French Aqua-vitæ.*

15	January	Hogsh.	58	5568	—	—		21	January	Hogsh.	58	6960	—	—	
23	October		—	1392	—	—									
	Summe		58	6960	—	—									

1633. *William Ducket.*

21	January	6960	—	—				21	January	4960	—	—			
21	February	13950	—	—				21	February	9754	16	—			
—	Dito	.886	16	—				—	Dito	5082	—	—			
13	March	3067	11	—				2	April	1533	15	8			
2	April	1533	15	8				—	Dito	3067	11	—			
								27	Dito	2000	—	—			
	Summe gl.	26398	2	8					Summe gl.	26398	2	8			

Fol. 4. *Couchaneille.* 1633.

	B.	lb.				B.	lb.		
15 February	4	568	10080	—	21 February	4	556	13950	—
23 October	—	—	3906	—	23 October	—	2	36	—
Summe	4	560	13986	—	Summe	4	560	13986	—

1633. *Braſil-wood.*

	lb.				lb.		
21 February	22170	9754	16	—	21 February	—	886	16	—
3 March	400	176	—	—	2 April	22570	9930	16	—
2 April	—	957	7	—	23 October	—	70	11	—
Summe	22570	10888	3	—	Summe	22570	10888	3	—

1633. *Intereſt-reckoning.*

3 March	2	2	—	13	March	30	—	—
13 Dito	8	—	—	5	April	18	—	—
5 April	30	—	—	19	Dito	37	6	8
14 July	.4	12	—	23	Dito	.1	4	—
23 October	58	2	8	20	July	.2	11	8
	—	—	—	16	October	13	14	8
Summe gl.	102	16	8			—	—	—
				Summe gl.		102	16	8

1633. *Profit and Loſſe.*

3 March	40	—	—	5	January	1140	—	—
5 April	10	—	—	3	March	.60	—	—
23 Dito	60	—	—	—	Dito	176	—	—
30 June	200	—	—	2	April	.35	15	8
12 October	10	2	8	5	Dito	.8	—	—
23 Dito	36	—	—	19	Dito	25	—	—
— Dito	70	11	—	4	October	40	12	—
— Dito	60	—	—	—	Dito	49	—	—
— Dito	53	12	8	23	Dito	465	—	—
— Dito	16074	8	8	—	Dito	1325	—	—
	—	—	—	—	Dito	.444	12	8
Summe gl.	16614	14.	8	—	Dito	1392	—	—
				—	Dito	..58	2	8
				—	Dito	3906	—	—
				—	Dito	3140	—	—
				—	Dito	1463	3	—
				—	Dito	1838	13	8
				—	Dito	.113	3	8
				—	Dito	.545	12	—
				—	Dito	.389	—	—
				Summe gl.		16614	8	—

1633. *Promiſe-reckoning.*

13 March	9930	16	—	13	March	3067	11	—
21 Dito	.600	—	—	21	Dito	1000	—	—
2 April	3067	11	—	2	April	9930	16	—
5 Dito	1000	—	—	5	Dito	600	—	—
Summe gl.	14598	. 7	—	Summe gl.		14598	. 7	—

19	April			600	—	—	6	May		625	—	—
—	Dito			.25	—	—						
					—	—						
		Summe	—	625	—	—						

1633. *Voyage to London conſigned for my account to Jack Pudding.*

18	May			4000	—	—	30	June		.200	—	—
—	Dito			3600	—	—	—	Dito		.240	—	—
31	Dito			.130	—	—	3	July		7910	—	—
7	June			..80	—	—	23	October		2600	—	—
23	October			3140	—	—				—	—	—
				—	—	—			Summe	10950	—	—
		Summe	—	10950	—	—						

1633. *Voyage to Hambrough, conſigned for my account to Hans van Eſſen.*

31	May			2214	—	—	20	July		.36	6	—
—	Dito			..72	15	—	7	Auguſt		3780	—	—
7	June			..66	8	—				—	—	—
23	October			1463	3	—			Summe	3816	6	—
				—	—	—						
		Summe	—	3816	6	—						

1633. *Voyage to Danſick, conſigned for my account to Peeter Braſſeur.*

31	May			1860	—	—	7	Auguſt		3805	14	8
19	Auguſt			.107	1	—						
23	October			1838	13	8						
				—	—	—						
		Summe	—	3805	14	8						

1633. *Chriſtopher Prume.*

20	July			2177	14	—	31	May		2214	—	—
—	Dito			..36	6	—						
				—	—	—						
		Summe	—	2214	—	—						

1633. *Leonard Spreeuwe.*

7	Auguſt			..66	8	—	7	June		..66	8	—
27	Dito			1243	12	8	27	Auguſt		743	12	8
12	September			.940	—	—	30	September		1393	—	—
				—	—	—		Dito		..47	—	—
		Summe	—	2250	—	8				—	—	—
									Summe	2250	—	8

1633. *Inſurance-reckoning.*

6	July			.163	2	8	15	June		..78	6	—
10	Dito			3300	—	—	27	Dito		.330	—	—
23	October			.113	3	8	14	July		3168	—	—
				—	—	—				—	—	—
		Summe	—	3576	6	—			Summe	3576	6	—

1623. *Cambrix-Cloth.*

		Ps.					Ps.		
6	July	200	8000	– –	6	July	189	8105	12 –
23	October		. 545	12 –	23	October	. 11	. 440	– –
	Summe Peeces	200	8545	12 –		Summe Peeces	200	8545	12 –

1633. *Caſh.*

6	July	11533	14 –	20	July		2177	14 –
14	Dito	. 198	– –	. 7	Auguſt		.. 66.	8 –
14	Dito	... 5.	8 –	19	Dito		. 107.	1 –
20	Dito	... 2	11. 8	. 5	September		.. 12	15 –
12	Auguſt	7285	– –	–	Dito		.. 36.	8 –
27	Dito	6768	15 –	4	October		... 7	17 –
–	Dito	. 743	12 8	23	Dito		27153.	8 –
12	September	1120	– –					
19	Dito	. 313	– –			Summe	29561	11 –
30	Dito	1393	– –					
–	Dito	. 198	10 –					
	Summe	29561	11 –					

1633. *Faques Folyt.*

27	June	. 330	– –	10	July		3300	– –
14	July	3168	– –	14	Dito		. 198	– –
18	September	. 513	– –	19	September		. 313	– –
24	Dito	. 940	– –	24	Dito		. 893	– –
	Summe	4951	– –	–	Dito		.. 47	– –
				30	Dito		. 198	10 –
				–	Dito		... 1	10 –
					Summe		4951	– –

Stock.

23	October	39526.	8 8	6	July		23332	– –
				23	October		16074.	8 8
					Summe		39529.	8 8

1633. *Ship the Rain-bow of Sardam.*

6	July	1043	12 8	6	July		. 189	– –
23	October	. 389	– –	27	Auguſt		1243	12 8
	Summe	1432	12 8		Summe		1432	12 8

1633. *Hans van Eſſen at Hambrough my account Currant.*

		Mar.	ſh.				Mar.	ſh.	
7	Auguſt	3600	– –	3780	– –	19	Auguſt	1800	– –	1860	– –
						–	Dito	1800	– –	1860	– –
						23	October		– –	60	– –
							Summe	3600	– –	3780	– –

		Fl.	P.						Fl.	P.			
7	August	2960	—	3805	14	8	12 August	2960	—	3752	. 2	—
							23 Dito	—	—	53	12	8
							Summe	2960	—	3805	14	8

1633 *Jack Pudding at London, his account of Saffron.*

		℔.	0℥				℔.	0℥		
5	September	100	—	.. 12 15	—	12 September	70	—	1120	—
30	Dito	—	—	... 1 10	—	19 Dito	28	8	.513	—
4	October	—	—	.. 49	—	12 October	. 1.	8	. 24	—
16	Dito	—	—	1593	15	—				
	Summe ℔.	100	—	1657	—	Summe ℔.	100	—	1657	—

1633 *Jack Pudding at London, his account of Kersies.*

		Ps			Ps	
5	September	60	36. 8	12 September	30	940
24	Dito	—	47	24 Dito	30	940
30	Dito	—	47			
4	October	—	. 7 17	Summe Peeces	60	1880
—	Dito	—	40 12			
16	Dito	—	1701. 3			
	Summe Peeces	60	1080			

1633. *Jack Pudding at London, his account Currant.*

24	September	893	—	16 October	1593	15
12	October	. 24	—	— Dito	1701. 3	
23	Dito	2377	18	Summe	3294	18
	Summe	3264	18			

1633 *Ballance*

23	October	713	14	8	23 October	2377	18	—
—	Dito.	2648.	6	8	— Dito	39526.	8	8
—	Dito	1533	15	8	Summe	41904	6	8
—	Dito	1260	—	—				
—	Dito	2600	—	—				
—	Dito	. 440	—	—				
—	Dito	27153.	8	—				
—	Dito	. 5555.	2	—				
	Summe	41904	6	8				

Another Ballance of this first Waſte-book followeth on the next ſide.

Science-Lovers.

WHen you intend generally to make a Survey, or Ballance of your Books, then ſheweth the firſt place of theſe three Mony-places, *how you may fitly keep your Great additions throughout your whole Leager, by* Ruling *and* Drawing *then upon a Paper, as the enſuing Inſtances preſent unto your Eyes-view : from the which you may eaſily, and inſtantly proceed unto your* Second *and* Third *Ballance.*

SURVEY OF THE Generall-Ballance, or Estate-reckoning.

Thus ought your accounts to stand at the first view of the Bookes, when every thing is transported out of the Waste-Book into the Leager.

Thus ought your *Second*, or *Triall-Ballance* to stand with the Losses.

Thus ought your True-Ballance to stand, which you transport into your New-Books.

	Debitor.	Guil.	sti.	p.	Guil.	sti.	p.	Guil.	sti.	p.
23	Dito. To Banck, as in fol. 1. appeareth-	13688	17	.8	5555	2	—	5555	2	—
—	Dito. To House King *David*, fol. 2 —	.6213	15	—						
—	Dito. To *Susanna Peeters Orphans* —	.5573	16	.8	.713	14	.8	.713	14	.8
—	Dito. To *Jack Pudding* my account Currant — — — — —	11328	.6	.8	2648	.6	.8	2648	.6	.8
—	Dito. To Wines, for 15. Butts unsold	.1260	—	—	1260	—	—	1260	—	—
—	Dito. To French Aquavitæ, for 58. Hogsheads — — — — —	.5568	—	—						
—	Dito. To Rye, for 18. Last, 7. Mudde, fol. 3. — — — — —	.2877	15	.8	1533	15	8	1533	15	8
—	Dito. To Couchaneille, as in fol. 4. —	10080	—	—	36	—	—			
—	Dito. To Brasil, as in fol. — — —	10888	.3	—	70	11	—			
—	Dito. To Interest-reckoning, fol. —	.44	14	—						
—	Dito. To Profit and Losse, fol. —	320	2	8						
—	Dito. To Voyage to London, consigned to *Jack Pudding*, fol. — —	7810	—	—	2600	—	—	2600	—	—
—	Dito. To Voyage to Hambrough, fol.	2353	3	—						
—	Dito. To Voyage to Dansick, fol. —	1967	.1	—						
—	Dito. To Insurance-reckoning, fol. —	3463	2	8						
—	Dito. To Cash, as appeareth in fol. —	29561	11	—	27153	8	—	27153	8	—
—	Dito. To Cambrix, 11. Peeces unsold	8000	—	—	440	—	—	440	—	—
—	Dito. To Ship the Rain-bow, fol. —	1043	12	8						
—	Dito. *To Hans van Essen* at Hambrough, my account Currant, fol. —	3780	—	—	60	—	—			
—	Dito. To *Peeter Brasseur* at Dansick, my account Currant, fol. — —	3805	14	8	53	12	8			
—	Dito. To *Jack Pudding* at London, his account Currant, fol. — —	917	—	—						
	Summe gl. —	130544	15	—	42124	10	—	41904	.6	.8

SURVEY OF THE Generall-Ballance, or Estate-reckoning.

Thus ought your accounts to stand at the first view of your Books, when each parcel is transported out of the Waste-Book into the Journall and Leager.

Thus ought your *Second*, or *Tryall-Ballance* to stand with the Gains.

Thus ought your *True Ballance* to stand, which you transport to *New-Books*.

	Creditor.	Guil.	st.	p.	Guil.	st.	p.	Guil.	st.	p.
23	Dito. By Banck, as in fol. 1. appeareth-	8133	15	8						
—	Dito. By House King *David*, fol. 2. —	7538	15	—	1325	—	—			
—	Dito. By *Susanna Peeters Orphans* —	4860	. 2	—						
—	Dito. By *Jack Pudding* my account Currant — — — — —	9145	—	—	. 465	—	—			
—	Dito. By French Aqua-vitæ 58. Hogsheads sold — — — — —	6960	—	—	1392	—	—			
—	Dito. By Rye, for 16. Last sold, fol. 3.	1788	12	8	. 444	12	8			
—	Dito. By Couchaneille, as in fol. 4. —	13950	—	—	3906	—	—			
—	Dito. By Brasil, as in fol. 4. — —	10817	12	—						
—	Dito. By Interest-reckoning, fol. —	102	16	8	58	2	8			
—	Dito. By Profit and Losse, fol. —	394	. 7	8	74	5	—			
—	Dito. By Voyage to London, fol. —	8350	—	—	3140	—	—			
—	Dito. By Voyage to Hambrough —	3816	. 6	—	1463	. 3	—			
—	Dito. By Voyage to Dansick, fol. —	3805	14	8	1838	13	8			
—	Dito. By Insurance-reckoning, fol. —	3576	6	—	113	3	8			
—	Dito. By Cash, as appeareth in fol. —	2408	3	—						
—	Dito. By Cambrix-Cloth, fol. —	8105	12	—	545	12	—			
—	Dito. By Ship the Rain-bow, fol. —	1432	12	8	389	—	—			
—	Dito. By *Hans van Essen* my account-	3720	—	—						
—	Dito. By *Peeter Brasseur* my account-	3752	2	—						
—	Dito. By *Jack Pudding* at London, his account Currant — — —	3294	18	—	2377	18	—	2377	18	—
—	Dito. By Stock, for my just Estate —	24592	—	—	24592	—	—	39526	. 8	8
	Summe gl. —	130544	15	—	42124	10	—	41904	. 6	8

Un-wearied Learner,

HAving passed through the former Waste-book, and Books-ballancing, your further Taske is to try your Capacity in the ensuing Wast-book. But before you come to that, (which is the 11 of October) you must make an Inventary out of your last Books-ballance, entering the same into your New-Journalls beginning, in order as the Journalls Dictations of the Inventary-parcells shall direct you —— whose Debitors and Creditors ought to be entred as your first beginning was; because you should have an uniforme order in your proceedings, and not be subject to one manner in one Books beginning, and another manner in another Books beginning, as the usuall manner of all printed Books, and Teachers teach: but if you look Litt. S. N°. 1. in the compleat Journall, comparing the same with the Ballance of the Leager A. and with Stock in the Leager B. you shall be led (as by the hand) to my meanings expression. In the last Ballance your Estate was found to be gl. 39526. 8. 8. pen. but that parcell must not be medled with: for when all the other Nine summes are entred into your Journalls Inventary, and posted over into your Leager, then will your Leagers difference in Debit and Credit manifest your Old Books Estate; and your present Estate in your New Books, cannot by a stranger that should cast an eye into them, be discerned, as when your Estate standeth in one entire summe. This for advice, each do his pleasure.

These

These againſt-ſtanding Nine parcells are the Journall-Dictations, for the Inventary-parcells, and the order to ſhew which ſhould be firſt entred.

NOTA,
With *Jack Pudding* at London (both for *His*, and *My* account(I keep an account of *Time*, and *Ready-mony* in this Book, to ſhew the manner of carriage thereof.

AGAINE,
The double Lines that correſpond unto each other, ſhew the quantity of Journalls parcells, included in the Oppoſite Waſte-book parcells.

	Guil.	ſh.	pe.
79. Mony remitted in mine own Bills unto him, whom we ſerve in Commiſſion.			
The 31. of October 1633.			
Remitted unto *Jack Pudding* at London, and for his account, l. 208. 1. 2. d. ſterl. the value of my ſelf, payable at uſance for my account by himſelf, unto himſelf, exchange at 37. ſh. is —— ——	2309	. 9	—

So

	Guil.	ſti.	pe.
gl. 27153. 8. ſtuy. for ſeveral coyns this day in the Houſe, as by the particulars, and the agreement with the Leager, N°. A. appeareth	27153	. 8	—
gl. 5555. 2. ſtuy. for ſo much therein this day due to me, as by the agreement between the City-book, fol. 3789. and in the Leager, N°. A. appeareth	5555	. 2	—
gl. 1533. 15. 8. pen. for 18. Laſt 7. Mudde, reſting unſold, lying in *John Good-bloods* Garners, coſt 60. ggl. *per* Laſt, firſt penny is	1533	15	. 8
gl. 1260. for 15. Butts of Sherry-Sack, lying in my great Cellar, rated at 84. gl. *per* Butt, is	1260	—	—
gl. 2600. for theſe enſuing commodities formerly ſent him, reſting as yet unſold under his hands: viz. 700. Frailes of Figs rated at 2. gl. *per* Peece, is — gl. 1400. — 30. Peeces of Cambrix-cloth, at 40. gl. *per* Peece, is gl. 1200. —	2600	—	—
gl. 440. for 11. Peeces unſold in former Leager, N°. A. rated at 40. gl. *per* Peece, produce	440	—	—
gl. 713. 14. 8. pen. for a remainer of account, as by their Bill in my hands, which will be due the 16. of December next, being	713	14	. 8
gl. 2648. 6. 8. pen. for 264. l. 16. ß. 8. d. ſterl. now due to me in Ready-mony, for Wares there ſold by him for my account: exchange at 33. ß. 4. d. is	2648	. 6	. 8
gl. 1377. 18. ſtuy. reſting due to him in preſent mony, being received for Wares ſold for his account, and not yet made good unto him, the ſumme, is	1377	18	—

79. *Mony remitted in mine own Bills, &c.*

The 31. of October.

gl. 3409. 9. ſtuy. for l. 208. 1. 2. d. ſterling, remitted him, the value of my ſelf; payable at uſuance for my account by himſelf, unto himſelf, exchange at 37. ß. is	3409	—	—

	Guil.	Sti.	pe.
So that my provision of the Remise, at ½ *per Cent.* is — gl. 7. 16. —			
And Banck-monies advance, at one *per Centum*, is — gl. 23. 6. 8.			
	..31	. 2	. 8

80. *Wares received to sell for another mans account, being kept* with a Factor-book; *but* without *an account of Time and Ready-mony : yet so that there be a Nomination of the Wares particularly in the Leager.*

See the 64. Title-place.

The 12. of November.

Received several commodities by *John Dirrickson*, Shipper to sell for the account of *Mathew Masters* at Hull; charges upon the receit, as in Factor-book, fol. 3. at large appeareth, is — — — — .68 . 6 —

81. *To sell Commission-Wares upon six Moneths discount, being kept with a Factor-Book.*

The 15. Dito.

Sold unto *Susanna Peeters Orphants*, for the account of *Matthew Masters* at Hull, 70. Kersies, 25. Dozens, and 10. white English Clothes, upon 6. moneths discount; whereof gl. 1083. are to stand out 6. Weeks, the residue upon Demand : the whole as in Factor-book, fol. 1. and 3. produce — — — — — — 4685 — —

Nota, This is another form.

More, unto them, for the account of *Thomas Stern* at London, 80. Kersies, upon 6. moneths rebate, as in Factor-book, fol. 2. are — — 2080 — —

The 20. Dito.

More, unto them, for the account of *Matthew Masters* of Hull, upon 6. moneths rebate, 70. Kersies, 25. Dozens, and 10. white English Clothes, at price, as in Factor-book, fol. 1. and 3. — — — 5045 — —

More, unto them, for the account of *Thomas Stern* at London, 40. Kersies, and 83. Dozens, upon 6. moneths discount, as in the Factor-book, fol. 2. at large, worth — — — — — 4775 — —

	Guil.	ti.	pe.
gl. 31. 2. 8. pen. for the ensuing: to wit.			
For my Provision of this remise, at $\frac{1}{4}$ *per Cent.* is — gl. 7. 16. —			
For Banck-monies advance, at one *per Cent.* is — gl. 23. 6. 8.			
	..31	. 2	. 8

80. *Wares received to sell for another, &c.*

See the 64. Title place.

The 12. of November.

gl. 68. 6. stuy. for charges done upon the receit of 80. Kersies, 50. Dozens, and 20. English Clothes; received by Shipper *John Dirrickson*, as *per* Factor-book, fol. 3. at large appeareth in particulars —	. 68	. 6	—

81. *To sell Commission-Wares, &c.*

The 15. Dito.

gl. 4685. for 70. Kersies, 25. Dozens, and 10. white English Clothes, sold upon 6. moneths discount: whereof gl. 1083. are to stand out 6. weeks, the residue upon demand: the whole as in Factor-book, fol. 1. and 3. produce —	4685	—	—

Nota, This is another form.

gl. 2080. for 80. Kersies, sold upon 6. moneths rebate, as in Factor-book, fol. 2. are —	2080	—	—

The 20. Dito.

gl. 5045. for 70. Kersies, 25. Dozens, and 10. white English Clothes, sold upon 6. moneths discount: as at large in Factor-book, fol. 1. and 3. appeareth, being —	5045	—	—
gl. 4775. for 40. Kersies, and 83. Dozens, sold upon 6. moneths discount: as in the Factor-book, fol. 2. at large appeareth —	4775	—	—

82. *Wares bought in Commiſsion, the which I ſend unto my Maſter; paying for the ſame by Aſsignment.*

Bought of *David Darling* 60. fulls of Kettles, weighing together 10612. ℔. Akons, which being reduced at 106. ℔. Akons, for 100. ℔. Amſterdams, are 100. ℔. Amſterdams weight; the ſame I have ſent to *Thomas Stern* at London, and for his account by Shipper *John Jacobſon* of Encluyſen: for which I have aſſigned the ſaid *David* upon *Suſanna Peeters Orphans*, the parcel aa 60. gl. *per Centum*, is, —— 6007 . 4 —

Charges,

Cuſtome, at 15. ſtuyvers *per Centum*, is —— gl. 75. 2. —
Brokage, ½ ſtuy. for each ſix gl. is —— gl. 25. —. —
Weigh-mony, Boatage, and the like, is —— gl. 19. 18. —
And for concluſion ſent to him in ſpecies by *R. P.* gl. 91. 14. —
So that my Proviſion for Buying at one *per* C. is gl. 60. —. — 271 14 —

Nota, cloſe the account of commodities for *Matthew Maſters*, and carry the difference to its due place.

Item, Ballance the account of *Thomas Stern* at London, and cloſe it.

	Guil.	St.	pe.
82. *Wares bought in Commission, &c.*			
gl. 6007. 4. stuy. for 60. fulls of Kettles, bought for Ready-mony, and shipt to him for his account by shipper *John Jacobson* of Enchuysen, weighing together 10612. lb. Akons, which being reduced at 106. lb. Akons, for 100. lb. Amsterdams, are 10012. lb. Amsterdams, producing at 60. gl. *per Centum*, to —	6007	4	—
gl. 211. 14. stuy. for the ensuing charges, and mony, sent for a full conclusion with him: viz. Custome, at 15. stuy. *per Centum*, is — gl. 75. 2. — Brokeage, at 1. stuy. for each six gl. is — gl. 25. — . — Weigh-mony, Boatage, and the like is — gl. 19. 18. — And for conclude of account, sent him by *R. P.* in specie — gl. 91. 14. —	211	14	—
gl. 60. for my buying provision of 6007. 4. at one *per Cent.* —	60	—	—
gl. 6007. 4. stuy. for mine Assignation delivered unto dito *David* in full of Kettles bought, being —	6007	4	—
gl. 486. 10. stuy. for discount of 9730. gl. at one stuyver *per* guilder, is —	486	10	—
gl. 76. 18. 10. pen. for several charges upon 60. Kersies, and other Wares, as in the Factor-book, fol. 1. and 3. at large appeareth, being —	76	18	8
gl. 208. 7. stuy. for Ware-house-room, and Provision, as in the Factor-book, fol. 1. and 3. at large appeareth, being —	208	7	—
gl. 8889. 18. 8. pen. being the Netto proceed of 140. Kersies, 50. Dozens, and 10. white English Clothes, all charges, and Provision deducted: so resteth Neat without my prejudice, which I make good on his proper credit —	8889	18	8
gl. 342. 15. stuy. for the discount of gl. 6855. at 1. stuyver *per* guilder, is —	342	15	—
gl. 84. 0. 8. for several charges upon the receit of commodities as			

	Guil.	St.	pe.

The 3. of December.

Bought of *Guilliam Ducket* for the account of *Mathew Maſters* at Hull, 156. ℔. and 6. ounces of Plate (for which I have aſſigned him full payment upon *Suſanna Peeters Orphantt*) the ſame I have ſent to *Jack Pudding* at London, by Shipper *John Johnſon*, packt in the Pack-clothes of *Thomas Stern* in a Box; the ſaid Plate at 70. ſtuyvers *per* ounce, coſt —— —— —— —— gl. 8764.

And for one moneths rebate of gl. 1083. which the ſaid *Orphans* pay me before the time, is at 8. *per Cent.* —— gl. 7. 5. — | 8764 | .5 | —

Brokeage, payd unto *Thomas Loan*, at ½ ſtuyver for each 6. gl. is —— —— —— gl. 36. 8. —
Box, and Packing —— —— —— gl. 1. 18. 8.
Proviſion, at 1. *per Centum*, for buying, is —— gl. 87. 7. 0.

. 124 | 13 | 8

83. *Wares received to ſell for another Man; being kept* without Factor-book : *but with an account of* Time, *and* Ready-mony.

The 15. Dito.

Received from Danſick by Shipper *William Johnſon*, 40. Laſt of Rye, Danſick meaſure, to ſell for the account of *Jack Pudding* at London: the ſame I have cauſed to be laid in the Carriack Garners, in the Warmooſe-ſtreet: the charges, are

Freight, at 8. gl. *per* Laſt — — — gl. 320. —
Prime, and Pale-mony, at 2. ſtuyvers — — gl. 4. —
Pilotage, from the Texel — — — gl. 4. —
Cuſtome, and Lighterage — — — gl. 20. —
Portridge to the Garners, at 7. ſtuyvers —— gl. 14. —

. 362 | — | —

84. *Received,*

	Guil.	ſti.	pe.
as in the Factor-book, fol. 2. at large appeareth — — —	..84	. 0	. 8
gl. 149. 6. 8. pen. for Ware-houſe-room and Proviſion, as in the Factor-book, fol. 2. at large appeareth, being — — —	. 149	. 6	. 8

The 3. of December

gl. 8764. 5. ſtuy. for 156. lb. 10. ounces of Plate, bought of *Guilliam Ducket*, and aſſigned him in full payment upon the ſaid *Orphans*; the ſame I have ſent to *Jack Pudding* at London, by Shipper *John Johnſon*, packt in the Pack-clothes of *Thomas Stern* in a Box, the which at 70. ſtuyvers *per* ounce, is — — — gl. 8757.

And for one moneths rebate of gl. 1083, which the ſaid *Orphans* pay me before the time, is at *per Centum* — gl. 7. 5. — | 8764 | . 5 | — |

gl. 38. 6. 8. pen. for charges upon the ſaid Plate: viz.
For Brokeage, payd unto *Thomas Loan*, at ½ ſtuyver for each 6. gl. is — — — gl. 36. 8. —
For Box and Packing — — — gl. 1. 18. 8.
— — — | .38 | . 6 | 8 |

gl. 87. 7. ſtuy. for my Proviſion of the ſame, at one *per Centum*, being — — — — — — | .87 | . 7 | — |

83. *Wares received to ſell, &c.*

The 15. Dito.

gl. 362. for 40. Laſt Danſick meaſure, received from thence by Shipper *William Johnſon*, to ſell for the account of dito *Jack*, the ſame I have cauſed to be carried into the Carriack Garners, in the Warmooſe-ſtreet, the charges at the receit, are

Freight, at 8. gl. each Laſts — — —	gl. 320. —	
Prime and Pale-mony, at 2. ſtuyvers — —	gl. 4. —	
Pilotage from the Texel — — —	gl. 4. —	
Cuſtome and Lighterage — — —	gl. 20. —	
Portridge to the Garners, at 7. ſtuyvers — —	gl. 14. —	
	.362	— —

gl. 362. for the charges onely tranſported from thence, becauſe each account ſhould be charged with its own burthen; this being — | .362 | — | — |

84. *Received, as before, being kept with a Factor-Book; as alſo with an account of Time, and Ready-mony.*

Received by Shipper *Peeter Claſon* from *Jack Pudding* at Hambrough ſeveral commodities to ſell for his account; the particular charges, as in Factor-book, fol. 4. produce all — — — — 356 | 10 | —

84. *To ſell Commiſsion-Commodities kept* with, *and* without *a Factor-book; but both with an account of* Time, *and* Ready-mony.

Sold unto *David Darling*, for the account of *Jack Pudding* at London, 42. Laſts, 9. Mudden Rye, Amſterdams meaſure, receiving now **gl.** 6075. 7. **ſtuv.** the remainer to ſtand out 4. moneths, the whole at 170. **ggl.** each Laſt, amounteth unto —— —— — 10075 | 7 | —

More, unto him, for the account of *Jack Pudding* at Hambrough ſeveral commodities, receiving now **gl.** 12825. the remainer to ſtand out 2. moneths: the whole, as in Factor-book, fol. 4. amounteth unto — — — — — — — 20415 | — | —

The 26. Dito.

The after-charges upon the Rye of *Jack Pudding* at London, is, viz.

For ſeveral times turning, and meaſuring at ſale — **gl.** 6. 7. —
For Garner-room, at 4. ſtuyvers each Laſt —— **gl.** 8. 8. —

For

	Guil.	ſti.	pe.
84. *Received, as before, being, &c.*			
gl. 356. 10. ſtuy. for charges upon the receit of ſeverall commodies, received by Shipper *Peeter Claſon*, to ſell for the account of dito *Jack*; the particulars, as in the Factor-book, fol. 4. produce all unto	.356	10	—
85. *To ſell Commiſsion Commodites, &c.*			
gl. 10075. 7. ſtuy. for 42. Laſt, 9. Mudde Amſterdam meaſure, ſold him; receiving now gl. 6075. 7. ſtuy. the remainer to ſtand out 4. moneths, the whole at 170. ggl. each Laſt, amounteth unto	10075	. 7	—
gl. 20415. for ſeverall commodities ſold unto him; receiving gl. 12825. now the reſt upon 2. moneths, the whole, as in the Factor-book, fol. 4. amounteth unto	20415	—	—
gl. 10075. 7. ſtuy. for the ſale as above-tranſported from the Rye account to the time account (being there is one kept) which produceth with 2. Laſt, 9. Mudden over-meaſure unto	10075	. 7	—
gl. 6075. 7. ſtuy. for ſo much received of *David Darling* upon his Rye, being	.6075	. 7	—
gl. 12825. for ſo much received of *David Darling* in part of the ſold commodities above entred, being all	12825	—	—
gl. 18900. 7. ſtuy. received in part of Wares ſold unto him as above; my receit is	18900	. 7	—
The 26. Dito.			
gl. 21. 1. ſtuy. for the enſuing after-chargers upon the ſame: viz.			
For ſeverall times turning, and meaſuring at ſale — gl. 6. 7. —			
For Garner-room, at 4. ſtuyvers each Laſt — gl. 8. 8. —			

For Brokage, at 3. ſtuyvers each Laſt — —gl. 6. 6.—
For my Proviſion of ſales, at 2, *per Centum* —gl. 201. 10.—
222 11 —

My Proviſion, and Ware-houſe-room of Wares, ſold for the account of *Jack Pudding* at Hambrough, as in Factor-book, fol. 4. appeareth, is —— 415 16 —

The 5. of January, 1634.

Received of *Suſanna Peeters Orphans* in full of account —— —gl. 1698.—8.

More of *David Darling*, in full of Wares ſold the 22. of December, part upon 4. mon. time —— gl. 11332. 5.—

So that he payeth me 4000. gl. upon Rye 4. mon. before the time is at 8. *per Centum* —— —gl. 103. 18.—

And upon 7590. gl. for the other Commodities 2. mon. before the time, is ——— gl. 99. 17. } 153. 17.—
As likewiſe abatements upon Couchaneille- gl. 54. —}
13288 — 8

The 9. Dito.

Jack Pudding at London writeth me in his Letter, dated the 16. of December laſt that he hath ſold for my account unto *Thomas Stern.*

30. Peeces of Cambrix-cloth at 9. l. ſterl. *per* Peece upon 2. moneths time, is —— —— —— l. 270.—

More

Anno 1633. the 6. of December in Amſterdam.	Guil.	ſti.	pe.
For Brokage, at 3. ſtuyvers each Laſt —— —— gl. 6. 6. —— —— —— ——	.. 21	. 1	—
gl. 201. 10. ſtuy. for my proviſion of ſales at 2. *per Centum* ——	. 201	10	—
gl. 222. 11. ſtuy. for charges and proviſion of the ſame, tranſported to the ſaid account of ready-money, being —— —— ——	. 222	11	—
gl. 415. 16. ſtuy. for my proviſion, and Ware-houſe-room of ſold Wares for his account, producing as in Factor-book, fol. 4. appeareth, to —— —— —— —— —— ——	. 415	16	—
The 5. of January, 1634.			
gl. 1698. 0. 8. pen. received of them in full to this day —— ——	1698	. 0	8
gl. 11332. 5. ſtuy. received in full of Wares ſold him the 22. of December, part upon 4. moneths time; being —— —— ——	11332	. 5	—
gl. 103. 18. ſtuy. for diſcount of 4000. gl. upon Rye, 4. moneths before the time, is at 8. *per Centum* —— —— —— —— ——	. 103	18	—
gl. 4000, for the Debt of *David Darling* payd me in; but is rebated —— —— —— —— —— —— ——	4000	—	—
gl. 153. 17. ſtuy. for diſcount of 7590. gl. upon ſold commodities, and received 2. moneths before the time, is —— —— gl. 99. 17. More, for abatements upon Couchaneille —— —— gl. 54. —— —— ——	. 153	17	—
gl. 7590. for the Debt of *David Darling* payd me in: But is rebated —— —— —— —— —— —— ——	7590	—	—
The 9. Dito.			
gl. 6550. for ſales of ſeverall commodities for my account, as by his Letter, dated the 16. of December laſt, being as followeth:			
For 30 Peeces of Cambrix-cloth ſold unto *Thomas Stern* at 9. l. ſterl. *per* Peece, upon 2. moneths time —— —— —— l. 270. —			

	Guil.	St.	pe.
More unto *Jasper Johnson*, for ready-money, 700.			
Frails of Figs, at 11. s. 4. d. Flem. is — — l. 385. —. —			
Are all 655. l. sterl. exchange at 33. s. 4. d. Flem. is — —	6550	—	—

Sundry varieties in Factorage accounts have I entred in this work; yet more there are, whereof I have instanced divers in the Table of *Factorage*; of all which to shew particularly, the work in this Book would be tedious; only two I intend to enter, that you may the better apprehend the other: the manner of working is shewed in these Examples.

The 14. Dito.

Received by Shipper *William Crayford*, from *Richard Warbirton* at Hull, to sell for his account, 231. Piggs of small Lead, charges are,

Freight, at 6. stuyvers each Pigge, is — — —	gl 69. —. —		
Custome, at 3. stuyvers each 100. weight — —	gl. 45. —. —		
Prime, Pale, and Beaconige-money, is — —	gl. 2. 18. —		
Lighteridge, from the Ship to the Ware house —	gl. 2. 17. —		
Averige, after poundage portion — —	gl. 52. 13. —		
For washing of them to raise the price — —	gl. 1. 18. —		
	174	.6	—

The 17. Dito.

Received more by the above-named Shipper, from *Govert Golston* at Hull, to sell for his account these ensuing Wares: *viz.*

20. Leeds Dozens, cost with charges 3. l. 12. s. sterl. is —	l. 72. —		
20. Kersies, N°. M. cost with charges 2. l. 17. s. sterl. is —	l 57. —		
20. Dito - N°. R. cost with charges 2. l. 19. s. sterl. is —	l. 57. —		
L. 188. sterl. exchange at 33. s. 4. d. is — — —	1880	—	—

Freight of Kersies, at 3. stuyvers *per* Peece, is — —	gl. 6. —. —		
Freight of Dozens, at 4. $\frac{1}{3}$ stuyvers *per* Peece, is —	gl. 4. 10. —		
Custome of Kersies, at 3. stuyvers *per* Peece, is —	gl. 6. —. —		
Custome of Dozens, at 7. stuyvers *per* Peece, is — —	gl. 7. —. —		
Averige, at 2. *per Centum*, is — — — — —	gl. 37. —. —		
For washing and cleansing, payd at 7. stuyvers —	gl. 21. —. —		
	82	.2	—

	Guil.	ſti.	pe.
More unto *Jaſper Johnſon*, for Ready-money, 700. Frails of Figs, at 11. ß. ſterl. is —— —— l. 385.—.—			
Are all 655 l. ſterl. exchange at 33. ß. 4. d. is —— ——	6550	—	—
gl. 3850. for 385. l. ſterl. by him received upon Figs, as above is mentioned, exchange at 33. ß. 4. d. is —— —— ——	3850	—	—

The 14. Dito.

gl. 174. 6. ſtuy. for charges of 231. Piggs of ſmall Lead, received by Shipper *William Crayford*, the particulars are as followeth:

Freight, at 6. ſtuyvers each Pigge, is —— ——	gl. 69.—.—		
Cuſtome at 3. ſtuyvers each 100. weight, is ——	gl. 45.—.—		
Prime, Pale, and Beaconige-mony, is — —	gl. 2.18.—		
Lighterige from the Ship to Ware-houſe ——	gl. 2.17.—		
Averige, after poundage portion, is —— ——	gl. 52.13.—		
For waſhing of them, to raiſe the price ——	gl. 1.18.—		
	174	.6	—

gl. 174. 6. ſtuy. and is for the above-named charges by me diſburſed for him, having no money of his in my hands; the ſumme is —— .174 .6 —

The 17. Dito.

gl. 1880. for the coſts of 20. Leeds Dozens, and 40. Kerſies, received by the above-named Shipper the particulars are: *viz.*

20. Leeds Dozens, coſt with charges 3. l. 12. ß. ſterl. is — l. 72.—
20. Kerſies, N°. M. coſt with charges 2. l. 17. ß. ſterl. is — l. 57.—
20. Dito — N°. R. coſt with charges 2. l. 19. ß. ſterl. is — l. 59.—

L. 188. ſterl. exchange, at 33. ß. 4. d. is —— —— —— 1880 — —

gl. 82. 2. ſtuy. for theſe enſuing charges done upon the receit: *viz.*

Freight of Kerſies, at 3. ſtuyvers *per* Peece, is —	gl. 6.—.—		
Freight of Dozens, at 4. ½ ſtuyvers *per* Peece, is —	gl. 4.10.—		
Cuſtome of Kerſies, at 3. ſtuyvers *per* Peece, is —	gl. 6.—.—		
Cuſtome of Dozens, at 7. ſtuyvers *per* Peece, is —	gl. 7.—.—		
Averige, at 2. *per Centum*, is —— —— ——	gl. 3.12.—		
For waſhing & cleanſing, payd 7. ſtuy. *per* Peece, is —	gl. 21.—.—		
	82	.2	—

gl. 82. 2. ſtuy. and is for the above-named charges by me laid out

	Guil.	St.	pe.
86. *To remit part of Commiſsion-money, and to detain part thereof in Company.*			
——The 18. Dito.——			
Remitted for the account of *Jack Pudding* at Hambrough, and by his order, 12300. Florines, unto *John vander Linden* at Danſick, in Bills of *Jacob vander Linden*; payable at ſight by *Iſaac vander Linden*, to be there imployed according to order of the ſaid *Jack Pudding*, exchange 170. gros, for each ſix guilders: my payment is —— gl. 13023.10.8.			
Banck-money, at $\frac{1}{3}$ *per Centum*, allowed him —— gl. 43. 8. 8.			
My proviſion for the remiſe, at $\frac{1}{3}$ *per Centum* —— gl. 43. 8. 8.			
	13110	.7	8
87. *Wares bought for Company-account, paying preſent-money.*			
——The 22. Dito.——			
Bought of *Jaques Folyt* 258. Peeces of Linnen for the Company of *Jack Pudding* at Hambrough, and me, each $\frac{1}{2}$; my payment at 20. gl. *per* Peece, is ——	5160	—	—
88. *Wares of mine own brought into the Company.*			
Into this Company, being $\frac{2}{3}$ for *Jack Pudding* at Hambrough, and $\frac{1}{3}$ for me; I bring 18. Laſt, 7. Mudden of mine own Rye, producing as it coſt me, unto ——	1533	15	.8
More 15. Butts of Sherry-Sack, for the ſaid Company, each $\frac{1}{2}$, being mine own; and eſteemed at ——	1218	—	—

	Guil.	sti.	pe.
out for him, I having no money of his in my hands: the summe is ——	82	.2	—
86. *To remit part of Commission-money, &c.*			
The 18. Dito.			
gl. 13066. 19. stuy. for 12300. Florines remitted by his order unto *John vander Linden* at Dansick, in Bills of *Jacob vander Lenden*; payable at sight to be there imployed according to order of the said *Jack*; exchange 170. gros for each 6. guilders: my payment is —— gl. 13023. 10. 8. Banck-money, at $\frac{1}{3}$ *per Centum*, allowed him — gl. 43. 8. 8.	13066	19	—
gl. 43. 8. 8. pen. for my provision of the remise, which at $\frac{1}{3}$ *per Centum*, is ——	..43	8	.8
87. *Wares bought for Company-account, &c.*			
The 22. Dito.			
gl. 5160. for 258. Peeces, bought of *Jaques Jolyt*; my payment at 20. gl. *per* Peece, is ——	5160	—	—
88. *Wares of mine own, &c.*			
gl. 1533. 15. 8. pen. for 18. Last, 7. Mudde of mine own Rye brought into the Company, which cost me ——	1533	15	.8
gl. 1218. for 15. Butts of mine own Sack, brought into the Company, and esteemed at ——	1218	—	—
gl. 3700. 5. 3. pen. for his parts of the above-named goods, bought, and brought into the Company by me: viz. For one half of the Linnen —— gl. 2580. —. — For one third of the Rye —— gl. 511. 5. 3. For one half of the Wine —— gl. 609. —. —	3700	.5	.3

	Guil.	sti.	pe.
89. *How to keep another mans Trading in my Book; being a preparative to shew, that all the Worlds Traffick may be brought to one* Generall Leager, *if there were possibility to comprehend it all in one Book.*			
Simon Sands, and *Richard Rakes* erect together a Company, whose whole Trading I shall write out of their Waste-book, into my Journall, and Leager; for which, my allowance yeerly shall be —— ——	1600	—	—
90. *How to enter the passages into our Book, having a Cash-keeper within dores.*			
—— The 31. Dito. ——			
Of my Casheere for mine own use (whereof I give gl. 100. to my Wife for House-keeping) I receive —— —— —— ——	800	—	—
91. *Company Wares sold for Ready-money.*			
Sold unto *Leonard Frind* 58. Peeces of Linnen, for the company of *Jack Pudding* at Hambrough, and me each $\frac{1}{2}$, my receit at 25. gl. *per* Peece, is —— —— —— —— —— ——	1450	—	—
92. *Company Wares sold to my Partner.*			
Shipt by *John Crew*, unto *Jack Pudding* at London, for the account of *Jack Pudding* at Hambrough, 50. Peeces of company Linnen, concerning him and me each $\frac{1}{2}$; producing at 25. guilders *per* Peece, ready-money, unto —— —— —— ——	1250	—	—
Custome, and other charges at shipping, payd by me, is —— ——	37	10	—

	Guil.	ſt.	pe.
89. *How to keep another mans Trading, &c.*			
gl. 1600. for my yeerly ſalary to write their whole company trading (which they by agreement now erect together) into my Cladde; to be tranſported from thence (with other paſſages) Into my Journall and Leager; for which, my yeerly allowance ſhall be — — — —	1600	—	—
90. *How to enter the paſſages, &c.*			
The 31. Dito.			
gl. 800. received of my Caſheere, and taken for mine own uſe, being — — — — — — — —	800	—	—
gl. 100. for ſo much payd unto my Wife towards Houſe-keeping, being — — — — — — —	100	—	—
91, *Company-Wares ſold, &c.*			
gl. 1450. for 58. Peeces ſold *Leonard Frind*, my receit at 25. gl. *per* Peece, is — — — — — —	1450	—	—
92. *Company-Wares ſold, &c.*			
gl. 1250. for 50. Peeces by his order, and for his account, ſhipt, by *John Crew*, unto *Jack Pudding* at London, producing at 25. gl. *per* Peece, unto — — — — — —	1250	—	—
gl. 37. 10. ſtuy. for cuſtome, and other charges payd *by me* at the ſhipping, being — — — — — —	37	10	—
gl. 1350. for his own ſecond of the above-ſtanding two parcells, made good upon his credit of ready-mony, being as both by me received, his part is — — — — — —	1350	—	—

	Guil.	ſti.	pe.
93. *To ſhip away Company-commodities, to be ſold for Company-account.*			
More, ſent by the ſaid Shipper unto the ſame man, 100. Peeces of Linnen, for the company of *Jack Pudding* at Hambrough, and me, each ½ to be ſold there for our account: producing at 20. gl. *per* Peece, unto — — — — — — —	2000	—	—
Cuſtome, and other charges at the ſhipping, payd by my Caſheere, is — — — — — — —	..75	—	—
94. *To take Company Wares unto my ſelf, and ſhip them away in Company with another Partner, by the which he is to lay in an open equal proportion of other Commodities.*			
More, ſent by the ſaid Shipper unto the ſame man 50. Peeces of the above-named company Linnen, taken to my ſelf; by the which the ſaid *Jack* at London, is to lay in an equall proportion of Engliſh wares upon a like gain, or loſſe; the ſhipt Peeces at 26. gl. produce —	1300	—	—
Cuſtome, and other charges at the ſhipping payd by me, is — —	.37	10	—
My proviſion for ſales of the ſaid Linnen, at 2. *per Centum*, is —	120	—	—
Nota, Ballance this company Linnen, and give each his due upon fit account.		—	—

	Guil.	ſti.	pe.
93. To ſhip away Company commodities, &c.			
gl. 2000. for 100. Peeces ſhipt by *John Crew*, to be ſold there for our account, producing at 20. guilders, unto — — —	2000	—	—
gl. 75. for Cuſtome, and other charges payd by my Caſheere at ſhipping thereof, being — — — — — —	..75	—	—
gl. 37. 10. ſtuy. for his ½ of the above-named charges, payd for him — — — — — — —	..37	10	—
94.. To take Company Wares, &c.			
gl. 1300. for 50. Peeces taken to my ſelf, and ſhipt unto him; by the which he is to bring into the company there an equall proportion in Engliſh Wares, upon a like gain, and loſſe; the ſhipt Peeces at 26. guilders, produce unto — — — — —	1300	—	—
gl. 37. 10. ſtuy. for cuſtome, and other charges payd by me at the ſhipping — — — — — — —	..37	10	—
gl. 480. for the enſuing particulars: viz.			
For my Proviſion of ſales, at 2. *per Centum* — gl. 120 —			
For my own half gains upon the ſame — — gl. 360 —			
	.480	—	—
gl. 360. for his own halfe of gaines upon the ſaid Linnen, being — — — — — —	.360	—	—
gl. 590. for his own half of 50. Peeces of Linnen taken to my ſelf, producing — — — — gl. 650. —			
Deducting for my ½ of proviſion, to avoid another parcells writing — — — — gl. 60. —			
	590	—	—

	Guil.	ßi.	pe.
95, *How to Book an Accountants Wages.*			
For ſalary unto *David Darling* to write my Books (whereof I now pay ¼) I allow him yeerly — — — — —	1000	—	—
96, *To book the Captital, which each Partner of a joynt-Company promiſeth to bring in.*			
Simon Sands promiſeth to bring into the company for his ſtock — — — — — gl. 11400. And *Richard Rakes* for his ſtock intendeth — — gl. 7800.	19200	—	—
97. *To remit mony for Company accounts, which ſhall only run upon Exchange.*			
— — — — — — The 11. Dito. — — — — — —			
Jack Pudding at London hath remitted for my account 400. l. ſterl. unto *Peeter Braſſeur* at Danſick, to be *by him* imployed upon Exchange only, for our company, each ½ the value delivered the 23. of January laſt in London to *William Brant*, and his Bills received upon *George Gregory* : payable 14. dayes after ſight, exchange 183 ½ gros for each 12. ß. ſterl. is 4080. Florines, and 33. ß. 4. ð. Flemiſh for each pound ſterlings, is — — — —	4000	—	—
Agreed with *David Darling*, to let him have 3000. Florines for Franckford, at 81. ð. Flemiſh *per* Florine, to be re-payd to me, or Aſſignes, the firſt of June, as the exchange ſhall then return from thence; this being mony for the company of *Jack Pudding* at Hambrough, and me each ½ : In part payment of the ſame, I deliver him 18. Laſts, 7. Mudde of Rye, by me brought into company the 22. paſſado; producing in Ready-mony, at 150. ggl. unto gl. 3834. 8. 12. pen. the remainer I have now for him made good in Banck, upon the account of *Bartell Bartelſon* : deducting gl. 22 ½ for Banck-mony at one *per Centum*; the whole exchange is — — —	6075	—	—
My Proviſion for ſale of company Rye, at 2. *per Centum*, produceth — — — — — — —	76	13	12
Nota, Ballance this Rye account, and give each his due.			

	Guil.	sti.	pe.
95. How to book an Accountants, &c.			
gl. 1000. for yeerly salaries, which I allow him, for the writing of my Books in true *Debitor*, and *Creditor*, form being — —	1000	—	—
gl. 250. for $\frac{1}{4}$ of his Wages now payd unto him — —	.250	—	—
96. To book the Capital, &c.			
gl. 11400. being thus entred for his promise sake, which is, to bring into the company for his Stock — — — —	11400	—	—
gl. 7800. being thus entred because of his promise, which is, to bring into the company for his stock — — —	7800	—	—
97. To remit mony upon Company-account, &c.			
The 11. Dito.			
gl. 4000. for 400. l. sterl. remitted him to be imployed only upon exchange, for our company each $\frac{1}{2}$, the value delivered the 23. of January last in London, unto *William Brant*, and his Bills received upon *George Gregory*; payable 14. dayes after sight, exchange 183 $\frac{1}{3}$ gros, for each 12. ß. sterl. is 4080. Florines, and 33. ß. 4. d. Flemish, for each l. sterling, is — — — — —	4000	—	—
gl. 6075. for 3000. Florines agreed to lend him upon exchange, at 81. d. Flemish, for each Florine; to be re-payd to me, or Assignes the first of June, as the exchange shall then return from thence: this being part company-mony in my hands, which is — —	6075	—	—
gl. 3834. 8. 12. pen. for 18. Last, 7. Mudde delivered in part of payment; producing in ready-mony, at 150. ggl. unto — —	3834	. 8	12
gl. 2218. 3. 4. pen. writ by his order upon the account of *Bartell Bartelson*, being — — — — — —	2218	. 3	. 4
gl. 22. 8. stuy. for Banck-mony advance, at 1. *per Centum*, being	.. 22	. 8	—

gl. 1559.

98. *Subſcribed for my ſelf, and an Adherent into the Weſt-India-Company of this City.*

The 22. Dito.

Condeſcended this day unto the Governour, and Aſſiſtance of the Weſt-India-Company of this City, for 1000. l. Flemiſh, to pay the ſame within eight dayes for my part of Stock : my ſubſcribing for me, is — — — — — — — — — — 6000 — —

And for *Jack Pudding* at London, which he promiſeth to bring in — — — — — — — — — .900

99. *To book the ſubſcribing of a man that ſheltereth under my name in a Company, with whom I alſo joyn in Company.*

The 25. Dito.

Jack Pudding at London hath ſubſcribed to joyn with me in the Weſt-India-Company of this City, for his 1000. l. Flemiſh, and to ſhelter under my name : the ſame he is to make good to me within eight dayes next enſuing, being — — — — 6000 — —

By the which I adjoyn l. 500. Flem. upon a like gain, and loſſe, my

	Guil.	St.	pe.
gl. 1559. 6. 23. pen. for the enſuing particulars: viz. For my proviſion of ſales, at 2. *per Centum* — gl. 76. 13. 12. For my $\frac{2}{3}$ of gl. 2223. 19. 8. pen. gained on Rye gl. 1482. 13. —	1559	. 6	12
gl. 741. 6. 8. pen. for his $\frac{1}{3}$ of gains upon the ſaid Rye, being —	. 741	. 6	. 8
gl. 1784. 18. 5. pen. for the enſuing particulars: viz. For $\frac{1}{3}$ of 6075. guilders, by me paid *David Darling* upon Franckford Exchange, being — gl. 3037. 10. — For $\frac{1}{3}$ of guilders 76. 13. 11. pen. being my proviſion upon Rye — — — gl. 25. 11. 4.			
All is — — — — — gl. 3063. 1. 4. Deducting for his $\frac{1}{3}$ of guilders 3834. 8. 12. pen. by me received upon company Rye — gl. 1278. 2. 15.			
Reſteth to charge — — gl. 1784. 18. 5.	1784	18	. 5

98. *Subſcribed for my ſelf, &c.*

The 22. Dito.

gl. 6000. for 1000. l. Flemiſh, by me ſubſcribed to furniſh in 8. dayes for my part of Stock, my promiſe is — — —	6000	—	—
gl. 900. for 150. l. Flemiſh by him ſubſcribed to furniſh, as above, being — — — — — — —	. 900	—	—

99. *To book the ſubſcribing, &c.*

The 25. Dito.

gl. 6000. for 1000. l. Flemiſh by him ſubſcribed to joyn with me and ſhelter under my name; the ſame he is to make me good in 8. dayes next enſuing, being — — — —	6000	—	—
gl. 9000. for 1500. l. Flemiſh, by me ſubſcribed for the company			

	Guil.	ſti.	pe.
ny ſubſcribing to the Company for us both, is 1500. l. Flemiſh, which produceth — — — — — —	9000	—	—
Sold unto *David Darling*, for the account of *Richard Warbirton* of Hull, 90. Piggs of ſmall Lead, upon 3. weeks preeys in Banck, the price and weight is as followeth:			
10. Piggs weigh 1325. ℔. 50. Piggs weigh all 6719. ℔.			
10. Dito — 1350. ℔. 10. Dito — — 1380. ℔.	℔.		
10. Dito — 1405. ℔. 10. Dito — — 1291. ℔.			
10. Dito — 1289. ℔. 10. Dito — — 1370. ℔.	12152		
10. Dito — 1350. ℔. 10. Dito — — 1392. ℔.			
All, 12152. ℔. at 30. ß. *per Centum*, is — — — gl. 1093. 13. —			
More, unto him, 141. Piggs, for the ſame account, q[t]. 19038. ℔. at 30. ß. *per Cent.* upon 6. mon. diſcount, at 8. *per Cent. per Annum*, is — — — — gl. 1713. 8. 8.	2807	1	8
More, unto him, for the account of *Govert Golſton* at Hull the enſuing Wares: viz.			
10. Leeds Dozens, at 42. gl. ready-mony — — gl. 420. —			
10. Kerſies, N°. M. / 10. Dito — N°. R. } at 30. gl. on 6. mon. diſcount gl. 600. —. —	1020	—	—
More, to *Symon Sands*, for his proper uſe of this laſt account:			
10. Dozens, at 43. gl. 5. ſtuy. on. 6. mon. rebate gl. 432. 10. —			
10. Kerſies, N°. M. at 32. gl. 10. ſtuy. on. 4. mon. diſcount — — — — gl. 325. —. —			
10. Dito — N°. R. at 31. gl. ready-mony — — gl. 310. —. —	1067	10	—

The 2. of March.

Jack Pudding at London, remitteth me for our company account, each ½, only to run upon exchange, 400. l. ſterl. payable here at uſuance by *Suſanna Peeters Orphans*, the value delivered the 7. of the laſt moneth unto *James Pudding*, due the 9. preſent, exchange at 38. ß. 2. d. Flem. is — — — — — — — 4580 — —

Peeter Braſſeur at Danſick, remitteth me in date 16. paſſado, for our account, 4100. Florines Poliſh, in Bills of *Robert Brames*; payable at 6. dayes ſight by *Jack Pudding* at London, and for his account exchange 170. gros, is — — — — — — — 4341 . 3 . 8

Richard

	Guil.	ſti.	pe.
pany of us both, my part with him, being 500. l. Flemiſh, upon an equall gain or loſſe, according to proportion of each, the whole is —	9000	—	—
gl. 2807. 1. 8. pen. for 90. Pigs of ſmall Lead, ſold upon three weeks precys in Banck; the price, and weight is as followeth:			
10. Pigs weigh 1325. ℔. 50. Pigs weigh all 6719. ℔. 10. Dito —— 1350. ℔. 10. Dito ——— 1380. ℔. 10. Dito —— 1405. ℔. 10. Dito ——— 1291. ℔. 10. Dito —— 12 9. ℔. 10. Dito ——— 1370. ℔. 10. Dito —— 1350. ℔. 10. Dito ——— 1392. ℔. } ℔. 12152.			
All, 12152. ℔. at 30. ß. *per Centum*, is ——— gl. 1093. 13.— More unto him, 141. Pigs, for the ſame account, q^t. 19038. ℔. at 30. ß. *per Cent.* upon 6. mon. diſcount, at 8. *per Cent. per Annum*, is — — — gl. 1713. 8. 8.	2807	1	.8
gl. 1020. for 20. Kerſies, and 10. Dozens ſold: viz.			
10. Leeds Dozens, at 42. gl. ready-money ——— gl. 420.—.— 10. Kerſies, N° M. } at 30. gl. on 6. mon. diſcount gl. 600.—.— 10. Dito — N° R. }	1020	—	—
gl. 1067. 10. ſtuy. for 10. Leeds Dozens, & 20. Kerſies ſold, as followeth:			
10 Dozens, at 43. gl. 5. ſtuy. on 6. mon. rebate — gl. 432. 10.— 10. Kerſiies, N°. M. at 32. gl. 10. ſtuy. on 4. mon. diſcount — — — — gl. 325.—.— 10. Dito - N°. R. at 31. gl. ready-mony — — gl. 310.—.—	1067	10	—
The 2. of March.			
gl. 4580. for 400 l. ſterl. remitted me for our company, each ½, to run only upon Exchange; the value delivered the 7. of the laſt moneth to *James Pudding*, due the 9. preſent, exchange at 38. ß. 2. d. is. — — — — — — —	4580	—	—
gl. 4341. 3. 8. pen. for 4100. Florines Poliſh, remitted me the 16. paſſado, for our account, in Bills of *Robert Brames*; payable at 6. dayes ſight, exchange at 170. gros, for each 6. gl. is ———	4341	.3	.8

	Guil.	ſti.	pr.
Richard Rakes bringeth in money, for part of his promiſed Stock—	3810	—	—
And *Theophile Bruton* writeth in Banck for him —— ——	1200	—	—
More according to his order, there is ſhipt from London to Hambrough the 14. paſſado, 42. Engliſh Clothes, then conſigned by Shipper *Thomas Tubbe*, to *William Wilſton*, which coſt, as by the Invoice—	4590	—	—
The Inbrought-Stock of this man is as above.			
Taken unto my ſelf the 100. Peeces of Linnen, ſhipt to London the 6. paſſado; the which with the former ſent *Jack Pudding*, is to be imployed for our company; the ſame at 25. gl. by agreement, is ——	2500	—	—
The 10. Dito.			
Jack Pudding at London hath drawn 308. l. 10. d. ſterl. upon me, for our company account, each $\frac{1}{2}$; againſt the monies remitted me, in date 2. preſent, being part of my monies in his hands: the 270 l. in date the 9. of January, included, exchange at 38. ß. is —— ——	3511	15	—
Payd by my Caſheere unto *Frederick Banken*, by the Aſſignment of the Governour, and Aſſiſtants of the Weſt-India-Company of this City, the ſumme by me promiſed, was —— —— ——	15900	—	—

Simon

gl. 3810. for ſo much brought in by him, in part of his Stock, being —— 3810 — —

gl. 1200. write in by *Theophile Bruton* —— 1200 — —

gl. 4590. for 42. Engliſh Clothes, by his order ſhipt from London the 14. paſſado by Shipper *Thomas Tubbe*, which coſt, as by the Invoice —— 4590 — —

gl. 1800. being more by him brought into Stock, then was promiſed —— 1800 — —

gl. 2500. for 100. Peeces of company Linnen, ſhipt thither the 6. of February, and now taken to my ſelf, at 25. gl. *per* Peece, is —— 2500 — —

gl. 212. 10. ſtuy. for his $\frac{1}{17}$ of 425. gl. gained upon this Voyage, being I take them at ſo high a rate, to end the Company Linnen; the gains for him is —— 212 10 —

gl. 212. 10. ſtuy. for my part gains, carried thither, being —— 212 10 —

gl. 1250 for his $\frac{1}{2}$ of the 102. Peeces of Linnen, taken to my ſelf, above; his part is —— 1250 — —

The 10. Dito.

gl. 3511. 15. ſtuy. for 308. l. 10. d. ſterl. drawn upon me for our company, each $\frac{1}{2}$ againſt monies remitted me the 2. preſent; being part of my monies in his hands, exchange at 38. ß. is —— 3511 15 —

gl. 2700. for an unreceived Debt, as in date the 9. of January; but now received by him, being 270. l. ſterling, exchange at 33. ß. 4. d. is —— 2700 — —

gl. 15900. payd by my Caſheere unto *Fredirick Bancken*, by their Aſſignment, being the ſumme by me ſubſcribed to bring into the ſaid company for me, and others, the payment is —— 15900 — —

	Guil.	St.	pe.
Symon Sands bringeth in money for part of his promised Stock —	3600	—	—
More 60. Peeces of Linnen, quantity, 2400. Ells, at 20. stuyvers, is — — — — — — — — —	2400	—	—
More, two Assignations: viz.			
One upon *Richard Rakes*, due 25. present — — — —	2580	—	—
One, upon *Bonaventure Dafforne*, due 28. present — — —	1234	10	—
Thus much bringeth this man in.			

100. *To buy an Action for ready-money, which another hath in the West-India-Company.*

The 18. Dito.

Bought of *Jacob vander Linden* his Action of 200. l. Flemish, which he hath in the West-India-Company of this City, my payment at 60. *per Centum* (toward which I receive 345. guilders of my Casheere) is — — — — — — — — 720 — —

Jack Pudding at London hath sold the commodities sent unto him the 6. of February, whereof is made clear with my $\frac{1}{3}$ advance of company commodities, 1490. lferl. which money he keepeth under him for our company account, each $\frac{1}{3}$, in part Rescounter of other company monies remitted me upon exchange, the sum at 35. ß. produceth — 5145 — —

The 22. Dito.

Drawn by me upon *Peeter Brasseur* at Dansick, and for our company account, each $\frac{1}{3}$, upon exchange, Florines 4000. the value here

	Guil.	ſti.	pe.
gl. 6900. being gl. 900. for his proper account, and gl. 6000. for his ⅓ with me in the Weſt-Indis-Company of this City; the whole for him, payd by me, is —— —— —— —— ——	6900	—	—
gl. 900. being for ſo much by me payd unto them, as above, for his proper account according to his promiſe, the ſumme is —— ——	900	—	—
gl. 3600. brought in by him, for part of his promiſed Stock ——	3600	—	—
gl. 2400. for 60. Peeces, quantity 2400. Ells at 20. ſtuyvers *per* Elle, being —— —— —— —— ——	2400	—	—
gl. 2580. for an Aſſignment upon dito *Richard*, due the 25. preſent —— —— —— —— —— —— ——	2580	—	—
gl. 2234. 10. ſtuy. for an Aſſignation upon dito *Bonaventure*, due the 28. preſent, being —— —— —— —— ——	2234	10	—
gl. 585. 10. ſtuy. writ back from the Company, becauſe he bringeth in leſſe then was promiſed, being —— —— —— ——	585	10	—

100. *To buy an Action for Ready-money.*

The 14. Dito.

gl. 720. being for an Action of 200. l. Flemiſh, bought of *Jacob vander Linden*, which he had in the ſaid Company; my payment at 60. *per Centum*, is —— —— —— —— —— ——	720	—	—
gl. 345. and is for ſo much received of my Caſheer, being —— ——	345	—	—
gl. 5145. and is for the ſale of 150. Peeces of Linnen ſent unto him the 6. of February laſt, whereof is made clear with my ⅓ advance of Company commodities ſold there, l. 490. ſterl. which money he detaineth in his hands for our Company uſe, each ⅓, in part Reſcounter of other Company-monies remitted me upon exchange the 2. of March, the ſumme at 35. ß. is —— —— —— —— ——	5145	—	—

The 22. Dito.

gl. 4090. 18. ſtuy. and is for 4000. Florines by me drawn upon him, the value agreed for with dito *David*, and my Bills delivered him

Anno 1634. the 22. of March in Amsterdam.	Guil.	ſti.	pe.
here agreed for with *David Darling*, and my Bills delivered him to be payd by the ſaid *Peeter* unto *David* or his Aſſignes, upon 3. weeks ſight, exchange at 176. gros, for each 6. gl. are —— —— ——	4090	18	—
Received by Shipper *John Charlton* 12. Engliſh Clothes to ſell for for the account of *Jack Pudding* at London, being viz. 6. Peeces Black N° G. 6. Peeces Tawny, N° M. } freight, and other charges payd by my Caſheere, are —— ——	. 15	. 8	—
Received by my Caſheere of *David Darling*, in full of Wares ſold unto him the 25. of February (whereof gl. 10. 18. 12. pen. is for Bank-money) the ſumme of —— —— —— ——	3748	11	4
More, by him of *Simon Sands*, in full of Wares ſold unto him the ſame day, being —— —— —— —— —— ——	1042	. 8	12

Ballance the Factorage Accounts.

	Guil.	ſti.	pe.
him upon the ſaid *Peeter*; payable to *David*, or his Aſſignes, upon 3. weeks ſight, exchange at 176. gros, for each 6. gl. is —— ——	4090	18	—
gl. 15. 8. ſtuy. for charges done upon the receit of 12. Clothes, received by Shipper *F. Charlton*, to ſell for the account of dito *Jack*. viz. 6. Peeces Black, N°. G. } freight, and other charges payd by 6. Peeces Tawny, N°. M. } my Caſheere, are —— ——	.. 15	. 8	—
gl. 15. 8. ſtuy. for the charges only tranſported from thence, becauſe each account ſhould bear it's own burthen, this being — —	.. 15	. 8	—
gl. 2752. 4. 12. pen. and is for ſo much by my Caſheere received of him for his account, in full of *Warbirton* Wares, ſold the 25. of February; whereof gl. 10. 18. 12. pen. is for Banck-money at one *per Centum*, the ſumme is —— —— —— ——	2752	. 4	12
gl. 996. 6. 8. pen. received as above in full payment, being for this account —— —— —— —— —— ——	.996	. 6	. 8
gl. 1042. 8. 12. pen. received as above in full payment of Wares for this account —— —— —— —— —— ——	1042	. 8	12
gl. 10. 18. 12 pen. and is for Banck-mony of gl. 1093. 13. ſtuy at one *per Centum* made good unto me amongſt other monies, becauſe I received it out of Bank, the ſumme is —— —— ——	. 10	18	12
gl. 65. 15. 8. pen. and is for the diſcount of gl. 1713. 8. 8. pen. rebated at 8. *per Centum per Annum*, being —— —— ——	.. 65	15	8
gl. 23. 13. 8. pen. for the diſcount of gl. 600. rebated at 8. *per Centum per Annum*. —— —— —— —— ——	.. 23	13	. 8
gl. 25. 1. 4. pen. for the enſuing diſcounts, to wit: Of gl. 432. 10. ſtuy. for 6. moneths, is —— —— —— gl. 16. 12. 8. gl. 325. — for 4. moneths, is —— —— —— gl. 8. 8. 12.	.. 25	1	. 4
gl. 53. 19. ſtuy. for the enſuing particulars: viz. For Ware-houſe-room —— —— —— gl. 3. 10. — For Brokerige at ½ ſtuy. —— —— —— gl. 8. 14. — For Proviſion, at 2. *per Centum* —— —— gl. 41. 15. —	.. 53	19	—

gl. 22.

101. *To ſell part of the Action that I have in the West-India-Company.*

The 29. Dito.

Sold unto *Jack Pudding* at London my Action that I had in the Weſt-India-Company of this City with him; for which he is to allow me in preſent money, 215. *per Centum*, which I now reſcounter with him; being with that which he laid into the Company, l. 1500. Flem. the whole with ſale produceth —— 12450 — —

Suſanna Peeters Orphans hath by my order remitted unto *Jack Pudding* at London, for the account of *Richard Warbirton* at Hull, l. 237. 19. 1. D. ſterl. payable at uſance and 6. dayes, by *Bartell Bas*, exchange at 35. 8. is gl. 2498. 10. 12. pen. the reſt my Caſheere rereceiveth with gl. 10. forbearance, the whole being —— 4590 — —

	Guil.	ſt.	pe.
gl. 22. 14. 4. pen. being for the over-plus that the commodities more yeeld than their firſt eſtimate was, producing —— ——	..22	14	. 4
gl. 82. 2. ſtuy. and is for ſo much lent him out of my Caſh the 17. of January, and now taken in the ſame again, being — ——	..82	. 2	—
gl. 53. 19. ſtuy. being for Ware-houſe-room, Brokerage, and Proviſion, taken into my particular Caſh from his, producing —— ——	..53	19	—
gl. 79. 8. ſtuy. for the enſuing particulars: viz. Ware-houſe-room —— —— —— gl. 11.11. — For Brokerage —— —— —— gl. 11.14. — For Proviſion —— —— —— gl. 56. 3. —	..79	. 8	—
gl. 2487. 12. ſtuy and is for the neat proceed of 231. Piggs of Lead, made good to the ſaid account, the ſumme is — — —	2487	12	—
gl. 174. 6. ſtuy. and is for ſo much lent unto him out of my Caſh the 14. of January, and now taken in the ſame again, being ——	. 174	6	—
gl. 79. 8. ſtuy. for Ware-houſe-room, Brokeage, and Proviſion, taken into my particular Caſh from his, producing —— ——	..79	. 8	—

101. *To ſell part of the Action, &c.*

The 29. Dito.

gl. 12450. for ſale of an Action that I had with him in thirds in the ſaid Company; for which he is to allow me in preſent mony 215. *per Centum*, which I now Reſcounter with him, being with that which he laid into the Company, l. 1500. Flemiſh: the whole with ſale produceth — —— —— —— —— ——	12450	—	—
gl. 6450. being for my Action of 500 l. Flemiſh, which was $\frac{1}{3}$ of our Company Stock together in the ſaid Company; that he now maketh good to me at 215. *per Cent.* the ſale produceth —— ——	6450	—	—
gl. 2498. 10. 12. pen. for l. 237. 19. 1. d. ſterling, remitted by order unto *Jack Pudding* at London, exchange at 35. ß. payable at uſance by *Bartell Bas*, the ſumme is — — — —	2498	10	12

101. *To ſell part of the Action that I have in the West-India-Company.*

The 29. Dito.

Sold unto *Jack Pudding* at London my Action that I had in the Weſt-India-Company of this City with him; for which he is to allow me in preſent money, 215. *per Centum*, which I now reſcounter with him; being with that which he laid into the Company, l. 1500. Flem. the whole with ſale produceth —— 12450 — —

Suſanna Peeters Orphans hath by my order remitted unto *Jack Pudding* at London, for the account of *Richard Warbirton* at Hull, l. 237. 19. 1. D. ſterl. payable at uſance and 6. dayes, by *Bartell Bas*, exchange at 35. ß. is gl. 2498. 10. 12. pen. the reſt my Caſheere rereceiveth with gl. 10. forbearance, the whole being —— 4590 — —

	Guil.	St.	pe.
gl. 22. 14. 4. pen. being for the over-plus that the commodities more yeeld than their firſt eſtimate was, producing —— ——	..22	14	. 4
gl. 82. 2. ſtuy. and is for ſo much lent him out of my Caſh the 17. of January, and now taken in the ſame again, being — ——	..82	. 2	—
gl. 53. 19. ſtuy. being for Ware-houſe-room, Brokerage, and Proviſion, taken into my particular Caſh from his, producing —— ——	..53	19	—
gl. 79. 8. ſtuy. for the enſuing particulars: viz. Ware-houſe-room —— —— —— gl. 11.11. — For Brokerage —— —— —— gl. 11.14. — For Proviſion —— —— —— gl. 56. 3. —	..79	. 8	—
gl. 2487. 12. ſtuy and is for the neat proceed of 231. Piggs of Lead, made good to the ſaid account, the ſumme is — — —	2487	12	—
gl. 174. 6. ſtuy. and is for ſo much lent unto him out of my Caſh the 14. of January, and now taken in the ſame again, being ——	.174	6	—
gl. 79. 8. ſtuy. for Ware-houſe-room, Brokeage, and Proviſion, taken into my particular Caſh from his, producing —— ——	..79	. 8	—

101. *To ſell part of the Action, &c.*

The 29. Dito.

gl. 12450. for ſale of an Action that I had with him in thirds in the ſaid Company; for which he is to allow me in preſent mony 215. *per Centum*, which I now Reſcounter with him, being with that which he laid into the Company, l. 1500. Flemiſh: the whole with ſale produceth — —— —— —— —— ——	12450	—	—
gl. 6450. being for my Action of 500 l. Flemiſh, which was $\frac{1}{3}$ of our Company Stock together in the ſaid Company; that he now maketh good to me at 215. *per Cent.* the ſale produceth —— ——	6450	—	—
gl. 2498. 10. 12. pen. for l. 237. 19. 1. d. ſterling, remitted by order unto *Jack Pudding* at London, exchange at 35. ß. payable at uſance by *Bartell Bas*, the ſumme is — — — —	2498	10	12

102. *How to enter the gains made in the East or West-India-Company, for me, and others.*

The 5. of April.

The Governour of the West-India-Company of this City do find, that by the Silver-fleet obtained by the Generall, *Peeter Pietersson Heyn*, each mans stock may be doubled, mine is l. 1200. which is — 7200 — —

And for *Jack Pudding* at London, whose stock is 1650. l. Flem. the Augmentation is — — — — — — 9900 — —

Sold unto *Bonaventure Daffrone*, by *Simond Sands*, and *Richard Rakes*, for their Company account, 60. Peeces of Linnen, containing 2400. Ells, at 25. stup. *per* Ell, paying now gl. 120. the rest upon six moneths, to rebate 3. mon. hence: the whole is — — — 3120 — —

The 13. Dito.

Drawn upon *Jack Pudding* at London and for his account, l. 411. 2. 2. d. sterl the value of my self, payable at usance, By, and Unto himself, for my account; I being for him a greater summe out of Cash, exchange 35. s. 4. d. the part now drawn, is — — — 4357 15 —

Remitted unto *Jack Pudding* at London, l. 177. 14. 2. d. sterl. for the account of *Govert Golston* at Hull, the value payd unto *Susanna Peeters Orphans*, to be re-payd in London by *Jacob van Holst* upon usance, and 7. dayes, being the mony of his in my hands, lesse 19. guilders 4. pen. detained for my provision, exchange 35. s. 4. d. the whole is — — — — — — — 1692 14 4

	Guil.	ſt.	pe.
gl. 2091. 9. 4. pen. and is for ſo much received by my Caſheere in full payment, whereof gl. 10. is for forbearance, the ſumme is ——	2091	. 9	. 4
gl. 2498. 10. 12. pen. for the ſame taken to my ſelf, becauſe I remitted him the ſame another way, being ——	2498	10	12
gl. 10. and is for forbearance of 4580. guilders, allowed me by agreement, I ſay —— — — — — —	..10	—	—

102. *How to enter the gains, &c.*

The 5. of April.

gl. 7200. gained by the Silver-fleet, obtained by the General *Peeter Pieterſon Heyn*; by which means each mans Stock may be doubled, mine is l. 1200. Flemiſh, which is —— — — —	7200	—	—
gl. 9900. gained, as above, by the Silver-fleet, his Stock being l. 1650. Flem. ſo that his Augmentation is —— — —	9900	—	—
gl. 3120. for 60. Peeces, containing 2400. Ells, ſold by them unto him, paying now gl. 1200. the reſt upon 6. mon. to rebate 3. mon. hence; the whole at 25. ſtuyvers *per* Elle, is — — — —	3120	—	—
gl. 1200. being by them received in part of the 60. Peeces of Linnen-cloth, the ſumme is —— — — — —	1200	—	—

The 13. Dito.

gl. 4357. 15. ſtuy. being for l. 411. 2. 2. d ſterl. drawn upon him, and for his account: the value in mine own hands, payable at uſance, By, and Unto himſelf for my account, I being for him a greater ſumme out of Caſh, exchange 35. 4. the part now drawn, is — ——	4357	15	—
gl. 1902. 14. 4. pen. for l. 177. 14. 2. d. ſterl. remitted for him unto *Jack Pudding* at London by his order, the value payd unto *Suſanna Peeters Orphons*, to be re-payd in London by *Jacob van Holſt* upon uſance, and 7. dayes, being all his monies in my hands, whereof I detain gl. 19. 4. pen. for my proviſion, exchange 35. ß. 4. d. for the Remiſe, the whole is —— — —— — — —	1902	14	. 4
gl. 19. — 4. pen. for my proviſion of the Remiſe of the gl. 1902. 14. 4. pen. is at one *per Centum* —— — — ——	..19	—	. 4

	Guil.	St.	pf.
103. *How to book a dissolving Company that already is entred in your Books.*			
Simon Sands, and *Richard Rakes* dissolve their company, who for my Books and endeavour, pay me 150. Ricks Dollers, at 50. stuyvers, is ——	375	—	—

	Guil.	ſti.	pe.
103. *how to Book a diſſolving Company, &c.*			
gl. 375. being for 150. Ricks Dollers, allowing me upon the diſſolving of their company, for my Books and endeavour; the ſame at 50. ſtuyvers *per* Doller, produceth — — — —	375	—	—
gl. 375. for the above-named 150. Ricks Dollers allowed me, my receit at 50. ſtuyvers *per* Peece, is — — — —	375	—	—
gl. 1600. allowed me the 22. of January upon reaſon there expreſſed, but now writ back, the ſumme is — — —	1600	—	—
gl. 4601. 6. 14. pen. for his part of mony by him brought into the company Stock, leſſe gl. 198. 13. 2. pen. (ariſing from the general in-brought Stock) being his part of gl. 365. allowed me, the remainer is gl. 3401. 6. 14.			
More, for gl. 1200. received of *Bonaventure Daffrone*, being part of 60. Peeces of Linnen ſold to him — — — — — gl. 1200. — —	4601	6	14
gl. 2580. for an Aſſignation payable by dito *Richard*, but now recharged, being — — — — — —	2580	—	—
gl. 2234. 10. ſtuy. for an Aſſignation payable by him, but now re-charged, being — — gl. 2234. 10.			
More, for his part of gl. 1920. being a debt made upon his Linnen ſold unto the ſaid *Bonaventure*, whereof *Richard Rakes* beareth his ſhare of gl. 338. 11. 10. pen. the part here is — — — gl. 1581. 8. 6.	3815	18	6
gl. 3633. 13. 2. pen. for his part of mony brought into the company Stock, leſſe gl. 176. 6. 14. pen. being his part of gl. 375. allowed me, the remainer is — — — — — —	3633	13	2
gl. 4590. by him bought into company Stock, and now re-charged again, being — — — — — —	4590	—	—
gl. 1200. by him brought in, as before, being — —	1200	—	—
gl. 338.			

	Guil.	ſti.	pe.
I have given order unto *Jack Pudding* at London, to make good upon my account the 398. l. 10. D. ſterl. which I am out of Caſh for company account; exchange at 35. ß. 4. D. is — — —	4219	. 4	14
Ballance Company exchange.			
Received by my Caſheere of *Simon Snell*, by order of the Governour of the Weſt-India-Company, for my part diviſion of advance, at 20. *per Centum*, the ſumme of — — — —	2880	—	—
And for the Advance of *Jack Pudding* at London, his principall remaining ſtill good, the ſumme of — — — —	3960	—	—
The 25. Dito.			
Sold unto *David Darling* my Action in the Weſt-India-Company of this City, being l. 2400. Flem. at 40. *per Cent.* advance, upon 3. and 3. mon. payment, the ſumme is — — — —	20160	—	—

Remitted

	Guil.	ſti.	pe.
gl. 338. 11. 10. pen. for his ſhare of the ſaid debt, ariſing partly, from his part of advance upon ſold Linnen —— —— —— gl. 162. 4. 12. partly, from his part of my proviſion —— gl. 176. 6. 14.	338	11	10
gl. 720. gained by the ſale of 60. Peeces —— —— ——	720	—	—
gl. 182. 15. 4. pen. and is for his part of gains upon the ſaid account, being —— —— —— —— ——	.182	15	.4
gl. 162. 4. 12. pen. and is for his part of gaines upon the ſaid account, being —— —— —— —— —— ——	.162	4	12
gl. 10814. 10. ſtuv. and is for his brought in Stock writ back unto his proper credit, being —— —— —— —— ——	10814	10	—
gl. 9600. and is for his brought in Stock, writ back unto his proper credit, being —— —— —— —— ——	9600	—	—
gl. 4219. 4. 14. pen. for l. 398. 18. d. ſterl. ordered him to make good upon my account; I being ſo much out of Caſh for Company uſe: exchange at 35. ſ. 4. d. is —— —— —— ——	4219	.4	14
gl. 71. 4. 15. pen. being for his halfe of exchange, gained upon the ſame —— —— —— —— —— —— ——	71	4	15
gl. 71. 4. 15. pen. for my one half of the advance, gained by the Exchange, it being —— —— —— —— ——	71	4	15
gl. 2880. and is for ſo much received by my Caſheere of *Simon Snell*, by order of the Governour of the Weſt-India-Company of this City, being for my part diviſion of advance, at 20. *per* C. the ſumme is	2880	—	—
gl. 3960. and is for his part advance, his principall remaining good ſtill; the now received ſumme for him is —— —— —— ——	3960	—	—

The 25. Dito.

gl. 20160. being for my Action of l. 2400. Flem. ſold unto him upon 3. and 3. moneths payment; the ſumme at 40. *per Centum* advance, produceth —— —— —— —— —— ——	20160	—	—
gl. 4352.			

	Guil.	ſti.	pe.
Remitted unto *Peeter Braſſeur* at Danſick, for our company each ½, Florines 4835. 19. 3. Poliſh, in Bills of *Frederick Barentſon*, payable at 3. weeks ſight, by *Barent Brown* unto the ſaid *Peeter*, at 200. gros, for each 6. gl. my Caſheeres payment is —— —— ——	4352	. 1	8
Shipt unto Danſick (the Market here being low) by ſhipper *Jaſper Snell*, 12. Engliſh Clothes, received the 22. of March, the ſame I have conſigned unto *Peeter Braſſeur*, there to be ſold for the Owners account, of the which I am to keep book between both; cuſtome, and other charges payd by my Caſheere, is —— —— ——	. 35	. 8	—

The 7. of May.

Received by my Caſheere of *David Darling* the 3000. Florines of the 11. of February, being at 90. D. Flem. gl. 6750. the remainer is for a Bill of Flor. 215. 19. 3. Poliſh, which *Peeter Braſſeur* at Danſick remitted me for our company account, each ½ at 202. gros; out of which remiſe, by order of dito *Peeter*, I make good gl. 403. 8. ſtuy. unto *Jack Pudding* at Hambrough; that being *Peeters* gains upon the ſaid exchange: the whole receit is —— —— —— ——	7476	16	—

Writings received this day from *Jack Pudding* at London, wherein he ordereth me to tranſport unto *David Darling* all what belongeth unto the ſaid *Jack*, which according to his order I effect.

End of the ſecond Waſte-book.
N°. —— B.
1634.

	Guil.	ſti.	pe.
gl. 4352. 1. 8. pen. and is for Florines 4835. 19. 3. Poliſh, remitted him in Bills of *Frederick Barentſon*, payable at 3. weeks ſight, unto the ſaid *Peter* by *Barent Brown*, at 200. gros, for each ſix gl. my Caſheeres payment is — — — — — —	4352	1	8
gl. 35. 8. ſtuy. and is for charges done upon the ſhipping of 12. Clothes received the 22. of March; ſhipt, as above, by *Faſper Snell*, unto the ſaid *Peter*, to ſell for the account of *Jack Pudding*, becauſe the Market here was low; of which proceedings I am to keep book between both; cuſtome and other charges payd by my Caſheere, is —	35	8	—
gl. 35. 8. ſtuy. and is for the above-named charges, re-writ only for to clear the ſaid Cloth account, and diſcharging Caſh, the ſumme is — — — — — — —	35	8	—
gl. 35. 8. ſtuy. re-writ unto his ready-mony account, to be made me good there preſently, in reſpect of the Reſcounter, the ſaid ſumme is —	35	8	—

The 7. of May.

gl. 6750. and is for ſo much by my Caſheere received of *David Darling* for 3000. Florines, delivered unto him the 11. of February, the ſame at 90. d. Flemiſh for each Florine produceth — —	6750	—	—
gl. 726. 16. ſtuy. and is for an exchange of Florines 815. 19. 3. Poliſh, remitted me for our company, at 202. gros: the ſumme now received of *David Darling* produceth — — —	726	16	—
gl. 403. 8. ſtuy. and is for ſo much by order of dito *Peeter* made good upon the ſaid account, that being *Peeters* gaines upon the ſaid exchange, and produceth unto — — — —	403	8	—
gl. 3375. and is for his one halfe of gl. 6750. by me received of *David Darling* for our company uſe, his part produceth — —	3375	—	—
gl. 71. 4. 15. pen. and is for ſo much payd unto *David Darling* in full of the ready-mony which I had of his in my hands, being the conclude of the ſaid account — — — — —	71	4	15
gl. 23250. and is for 3300. l. Flemiſh, which he hath in the ſaid company, the ſame by his order I tranſport unto *David Darling* producing — — — — — —	23250	—	—

PROCEEDING-LEARNER,

IN the former *Waſte-book* you have 78. *Titles of* (*moſt all*) *ſeverall varieties, each differing from the other, for exerciſe of your beginning, and them again made ſo plain, that a mean capacity may be Maſter of the matter : ſo that your apprehenſion is no way burthened, but rather by the pleaſant paſſages allured for ward. In this ſecond Waſte-book is far more nice matter to work upon than in the former ; ſo that as your knowledge increaſeth, your ſtudies occaſions augment affreſh : the more you are experienced in this Books proceeding ; you finde new Matter to work upon, for your further experiences augmentation. And having well underſtood the former inſtructions, you may* (*through* Self-conceit) *ſuppoſe that you are able to manage the Booking of all Trafficking affaires, and ſo to leave your Study. But try your ſtrength upon this ſecond parts paſſages, and you will finde your ability unable of your ſelf to undergoe the Task ; therefore cleave cloſſe unto the work untill the full finiſhing, and you ſhall be able to judge of the*

End.

Alphabet,

ALPHABET,

Shewing the Names and Titles of the brief Contents of each particular Leger-account, arising from this second Waste-book.

A.

B.

Back——fol. ..1:
Bonaventure Daffron, for *Simon Sands*, and *Richard Rakes*——fol. ..7:
Ballance——fol. ..19:

C.

Cash——fol. ..1:
Cambrix-cloth——fol. ..7:

D.

David Darling——fol. ..4:

E.

Expences General——fol. ..6:

F.

Frankford Exchange, for the company of *Jack Pudding* at Hambrough, and me, each one half——fol. ..8:

G.

Govert Golston at Hull, his account of commodities——fol. ..5:
Dito his account Currant——fol. ..5:
Dito his account of Cash——fol ..5:
Governor, & Assistants of the West-India-company of this City for the proper account of *Jack Pudding* at London——fol. ..8:
Governor, & Assistants of the West-India-company of this City fol. ..8:

H.

Jack Pudding at London my account of Ready-mony— —fol. ..2:
Dito his account of Ready-mony— —fol. ..2:
Dito his account of Rye— —fol. ..4:
Dito his account of Time— —fol. ..4:
Dito my account of Time— —fol. ..5:
Dito my account by him in company— —fol. ..7:
Dito his account in the West-India-company of this City— —fol. ..8:
Dito his account by mee in company— —fol. ..9:
Dito his account of English-cloth— —fol. ..9:
Dito his account at Danſick, in the adminiſtration of *Peeter Braſſeur* f.

J. P. H.

Jack Pudding at Hambrough, his account of Ready-mony— —fol. ..4:
Dito his account of Time— —fol. ..4:
Dito his account by me in company— —fol. ..6:

K.

L.

Linen for the company of *Jack Pudding* at Hambrough, and me, each one half— —fol. ..5:

M.

Matthew Maſters at Hull his account of commodities— —fol. ..2:
Dito his account Currant— —fol. ..3:

N.

O

P

Profit and Loſſe— —fol. ..3:
Peeter Braſſeur at Danſick my account by him in company— —fol. ..7:

Q.

R.

Rye— —fol. ..1:
Richard Warbirton at Hull, his account of Lead— —fol. ..5:
Dito his account of Caſh— —fol. ..5:
Rye in company $\frac{1}{7}$ for *Jack Pudding* at Hambrough, and $\frac{2}{7}$ for me fol. ..6:
Richard Rakes his account proper— —fol. ..7:
Richard Warbirton at Hull, his account Currant— —fol. ..9:

Stock

S.

Stock——— fol. ..1:
Suſanna Peeters Orphans——— fol. ..2:
Simon Sands and *Richard Rakes*, their account of Profit and Loſſe f. ..6:
Dito his account proper——— fol. ..7:
Dito their Stock in company——— fol. ..7:
Dito their Voyage to Hambrough, conſigned to *William Wilſon* fol. ..8:
Dito their company Caſh——— fol. ..9:
Dito their company Banck——— fol. ..9:
Dito their company Linnen——— fol. ..9:
Stock particular in the Weſt-India-company of this City——fol. ..8:
Dito, being $\frac{3}{7}$ for *Jack Pudding* at London $\frac{4}{7}$ for me——fol. ..8:

T.

Thomas Stern at London his account Currant——— fol. ..3:

V.

Voyage to London, conſigned for my account to *Jack Pudding* fol. ..2:
Voyage to London, conſigned to *Jack Pudding* being in com
pany for *Jack Pudding* at Hambrough, and me each one half—fol. ..6:

W.

Wine proper——— fol. ..1:
Wine for the company of *Jack Pudding* at Hambrough and me,
each one half——— fol. ..6:

X.

Y.

Z.

Now followeth the brief Contents of each particular Leager account, ariſing from this ſecond Waſte-book.

Fol. 1.

Cash.

	Debitor.							*Creditor.*						
24	October			27153	8	–	12	November			68	6	–
22	December			18900	7	–	27	Dito			211	14	–
5	January	1634.		1698	–	8	–	Dito			76	18	8
–	Dito			11332	5	–	–	Dito			84	–	8
31	Dito			1450	–	–	3	December			38	6	8
22	March			82	2	–	15	Dito			362	–	–
–	Dito			53	19	–	22	Dito			356	10	–
–	Dito			174	6	–	26	Dito			21	1	–
–	Dito			79	8	–	14	January	1634.		13066	19	–
29	Dito			2091	9	4	17	Dito			5160	–	–
–	Dito			2498	18	12	18	Dito			800	–	–
13	April			19	–	4	22	Dito			75	–	–
19	Dito			375	–	–	31	Dito			15900	–	–
–	Dito			2880	–	–	6	February			345	–	–
–	Dito			3960	–	–	10	March			174	6	–
7	May			6750	–	–	18	Dito			82	2	–
–	Dito			726	16	–	22	Dito			15	8	–
							25	April			4352	1	8
		Summe		80224	11	12	–	Dito			35	8	–
							7	May			71	4	15
							8	Dito			38928	5	13
									Summe		80224	11	12

1633.

Banck.

24	October			5555	2	–	11	February	1634.		2218	3	4
							8	May			3336	18	12
									Summe		5555	2	–

1633.

Rye.

		L.	M	Sc						L.	M	Sc			
24	October	18	7	–	1553	15	8	22	January - 1634. -	18	7	–	1533	15	8

Wine.

		B.							B.			
24	October	15	1260	–	–	22	January	1624.	15	1218	–	–
						8	May		–	42	–	–
									–		–	–
								Summe B.	15	1260	–	–

Stock.

24	October	2377	18	–	24	October			27153	8	–
8	May	1634.	68407	7	9	–	Dito		5555	2	–
					–	Dito			1533	15	8
	Summe	70785	5	9	–	Dito			1260	–	–
					–	Dito			2600	–	–
					–	Dito			440	–	–
					–	Dito			713	14	8
					–	Dito			2648	6	8
					8	May	1634.		28880	19	1
								Summe	70785	5	9

1633. *Voyage to London, consigned for my account to Jack Pudding.* Fol. 2.

24	October			2600	—	—	9	January — 1634.		6550	—	—
.8	May — 1634.			3950	—	—						
	Summe gl.			6550	—	—						

1633 *Cambrix-Cloth.*

		Ps							Ps		
24	October	11		440	—	—	8	May	11	440	—	—

1633 *Susanna Peeters Orphans.*

24	October			.713	14	8	27	November		6007	.4	—
15	November			4685	—	—	—	Dito		.486	10	—
—	Dito			2080	—	—	—	Dito		.342	15	—
20	Dito			5045	—	—	.3	December		8764	.5	—
20	Dito			4775	—	—	.5	January — 1634.		1698	—	8
.2	March — 1634			4580	—	—	29	March		2498	10	12
29	Dito			..10	—	—	—	Dito		2091	.9	4
	Summe			21888	14	8		Summe		21888	14	8

1634. *Jack Pudding at London, my account of Ready-mony.*

		L.	sh.	d.					L.	sh.	d.	
24	October	264	16	8	2648	.6	8	31	October	208	.1	2	2309	.9	—
.9	January - 1634.	385	—	—	3850	—	—	11	February 1634.	.400	—	—	4000	—	—
10	March	270	—	—	2700	—	—	10	March	.308	—	10	3511	15	—
13	April	411	.2	2	4357	15	—	.8	May	.812	17	8	8128	19	—
19	Dito	398	—	10	4219	.4	14								
.0	May				.174	16	10		Summe sterl.	1728	19	8	17950	.3	—
	Summe sterl.	1728	19	.8	17950	.3	—								

1633 *Jack Pudding at London, his account of Ready-mony.*

31	October	2309	.9	—	24	October	2377	18	—
—	Dito	..31	.2	8	22	December	6075	.7	—
15	December	.362	—	—	.5	January — 1634.	4000	—	—
26	Dito	222	11	—	13	April	4357	15	—
.5	January — 1634	103	18	—	19	Dito	..71	.4	15
.2	March	4341	.3	8	19	Dito	3960	—	—
10	Dito	6900	—	—					
22	Dito	..15	8	—		Summe	20842	4	15
29	Dito	6450	—	—					
25	April	..35	.8	—					
.7	May	..71	.4	15					
	Summe	20842	4	15					

1633 *Mathew Masters at Hull, his account of Commodities.*

		K.	D.	C.					K.	D.	C.		
12	November	80	50	20	..76	.6	—	15	November	.70	25	10	4685	—	—
17	Dito				486	10	—	20	Dito	.70	25	10	5045	—	—
—	Dito	60	—	—	..76	18	8								
—	Dito				208	.7	—		Summe K.	140	50	20	9730	—	—
—	Dito				8889	18	8								
	Summe K.	140	50	20	9730	—	—								

31	January			100	—	—	31	October	1633.	31	2 8
8.	February			1000	—	—	27	November		60	— —
19	April			1600	—	—	—	Dito		208	7 —
.8	May			..42	—	—	—	Dito		149	6 8
—	Dito			28880	19	1	.3	December		.87	7 —
					—	—	26	Dito		201	10 —
		Summe		31622	19	1	—	Dito		415	16 —
							18	January	1634.	43	8 8
							22	Dito		1600	— —
							.6	February		.480	— —
							11	Dito		.22	8 —
							—	Dito		1559	6 12
							.2	March		.212	10 —
							22	Dito		..53	19 —
							—	Dito		..79	8 —
							29	Dito		..10	— —
							.5	April		7200	— —
							13	Dito		..19	— 4
							19	Dito		.375	— —
							—	Dito		.71	4 15
							—	Dito		2880	— —
							.8	May		3950	— —
							—	Dito		.174	16 10
							—	Dito		1307	10 —
							—	Dito		.403	8 —
							—	Dito		.337	10 —
							—	Dito		6240	— —
							—	Dito		3450	— —
									Summe gl.	31622	19 1

1633 *Thomas Stern at London, his account Currant.*

27	November			6007	4	—	15	November		2080	— —
—	Dito			.211	14	—	20	Dito		4775	— —
—	Dito			..60	—	—					— —
—	Dito			.342	15	—			Summe gl.	6855	— —
—	Dito			.84	—	8					
—	Dito			149	6	8					
		Summe gl.		6855	—	—					

1633 *Matthew Masters at Hull, his account Currant.*

.3	December			8764	5	—	27	November		8889	18 8
—	Dito			..38	6	8					
—	Dito			..87	7	—					
		Summe gl.		8889	18	8					

1633 *David Darling.*

27	November				6007	. 4	—	27	November				6007	. 4	—
26	December				10075	. 7	—	22	December				18900	. 7	—
—	Dito				20415	—	—	5	January	1634.			11332	. 5	—
. 8	February	1634.			. 250	—	—	—	Dito				. 103	18	—
11	Dito				3834	8	12	—	Dito				. 153	17	—
—	Dito				2218	. 3	4	. 8	February				1000	—	—
—	Dito				.. 22	. 8	—	11	Dito				6075	—	—
25	Dito				2807	. 1	8	22	March				2752	. 4	12
—	Dito				1020	—	—	—	Dito				. 996	. 6	8
22	March				4090	18	—	—	Dito				.. 65	15	8
—	Dito				.. 10	18	12	—	Dito				.. 23	13	8
25	April				20160	—	—	. 8	May				23500	18	—
						—	—	—						—	—
		Summe			79011	. 9	4	—		Summe gl.			79011	. 9	4

1633 *Jack Pudding at London, his account of Rye.*

		Lasts.	M	Sc				Lasts.	M	Sc			
15	December	40	—	—	362	—	—	15	December			362	—	—
22	Dito	. 2 . 9	—		10075	. 7	—	22	Dito	42 . 9	—	10075	. 7	—
—	Dito				.. 21	. 1	—	26	Dito			. 222	11	—
—	Dito				. 201	10	—							—
	Summe Lasts	42 . 9	—		10659	18	—		Summe Lasts	42 . 9	—	10659	18	—

1633 *Jack Pudding at Hambrough, his account of Ready-mony.*

22	December				356	10	—	22	December				12825	—	—
26	Dito				415	16	—	. 5	January	1634.			7590	—	—
. 5	January	1634.			153	17	—	31	Dito				1350	—	—
—	Dito				13066	19	—	. 6	February				. 590	—	—
—	Dito				.. 43	. 8	8	. 2	March				1250	—	—
22	Dito				3700	. 5	3	. 7	May				. 403	8	—
31	Dito				1250	—	—	—	Dito				3375	—	—
—	Dito				.. 37	10	—								—
. 6	February				.. 37	10	—				Summe	—	27383	. 8	—
11	Dito				1784	18	5								
. 8	May				6536	14	—								
						—	—								
		Summe gl.			27383	. 8	—								

1633. *Jack Pudding at Hambrough, his account of Time.*

22	December				12825	—	—	22	December				30415	—	—
. 5	January	1634.			7590	—	—								
					—	—	—								
		Summe			30415	—	—								

1633 *Jack Pudding at London, his account of Time.*

22	December				6075	. 7	—	22	December				10075	. 7	—
. 5	January	1634.			4000	—	—	10	March	1634.			6900	—	—
22	February				. 900	—	—								—
25	Dito				6000	—	—				Summe	—	16975	. 7	—
						—	—								
		Summe			16975	. 7	—								

Fol. 5. *Jack Pudding at London, my account of Time.* 1634

		L.	sh.	d.				L.	sh.	d.	
.9 January		655	—	—	6550	—	—	.9 January	385	—	3850	—	—
								10 March	270	—	2700	—	—
								Summe	.655	—	6550	—	—

1634. *Richard Warbirton at Hull, his account of Lead.*

		Ps.						Ps.			
14 January		231	—	—	.174.	6	—	25 February	!.231	—	—	2807.	1.	8
22 March					.65	15	8							
— Dito					.79.	8	—							
— Dito					2487	12	—							
Summe		231	—	—	2807.	1.	8							

1634. *Richard Warbirton at Hull, his account of Cash.*

14 January		174.	6	—	14 January			.	174	6	—
22 March		2752.	4	12	.2 March			.	79.	8	—
					— Dito				174	6	—
Summe		2926	10	12	29 Dito			2498	10	12	
							Summe	2926	10	12	

1634. *Govert Golston at Hull, his account of Commodities.*

		D.	K.					D.	K.			
17 January		20	40	1880	—	—	25 February	10	20	1020	—	—
— Dito				..82.	2	—	— Dito	10	20	1067	10	—
22 March				..23	13	8						
— Dito				.25.	1	4	Summe	20	40	2087	10	—
— Dito				.53	19	—						
— Dito				22	14	4						
Summe		20	40	2087	10	—						

1634. *Govert Golston at Hull, his account Currant.*

13 April		1902	14	4	17 January			1880	—	—
					22 March			22	14	4
							Summe	1902	14	4

1634 *Govert Golston at Hull, his account of Cash.*

17 January		.82.	2	—	17 January			82.	2	—
22 March		996.	6	8	22 March			53	19	—
— Dito		1042.	8	12	— Dito			82.	2	—
					13 April			1902	14	4
Summe		2120	17	4			Summe	2120	17	4

1634. *Linnen for the Company of Jack Pudding at Hambrough, and me, each one half.*

		Ps.						Ps.		
22 January		258	5160	—	—	31 January		58	1450	—	—
.6 February			.480	—	—	— Dito		50	1250	—	—
— Dito			. 360	—	—	.6 February		100	2000	—	—
						— Dito		.50	1300	—	—
Summe		. 258	6000	—	—						
							Summe	258	6000	—	—

1634. *Rye in Company, one third for Jack Pudding at Hambrough, and two thirds for me.* Fol. 7.

		L.	M						L.	M			
22	January — — —	18	7	1533	15	8	11	February — — —	18	7	3834	8	12
11	February — — —	—	—	1559	6	12							
—	Dito — — — —	—	—	741	6	8							
		—	—	—	—	—							
	Summe L. —	18	7	3834	8	12							

1634. *Wine for the Company of Jack Pudding at Hambrough; and me, each one half.*

		B.						B.			
22	January — — —	15	1218	—	—	8	May — — — —	15	1218	—	—

1634. *Jack Pudding at Hambrough, his account by me in Company.*

31	January — — — —	1350	—	—	22	January — — — —	3700	5	3
6	February — — — —	590	—	—	6	February — — — —	47	10	—
2	March — — — —	1250	—	—		Dito — — — —	360	—	—
7	May — — —	3375	—	—	11	Dito — — —	731	6	8
8	Dito — — — —	609	—	—	—	Dito — — —	1784	18	5
		—	—	—	2	March — — — — —	212	10	—
	Summe gl. —	7174	—	—	8	May — — — —	337	10	—
							—	—	—
						Summe —	7174	—	—

1634. *Simon Sands and Richard Rakes in Company, their account of Profit and Losse.*

22	January — — — —	1600	—	—	19	April — — — — —	1600	—	—
19	April — — — — —	375	—	—	—	Dito — — —	720	—	—
—	Dito — — — —	182	15	4			—	—	—
—	Dito — — —	162	4	12		Summe —	2320	—	—
		—	—	—					
	Summe —	2320	—	—					

1634. *Expences General.*

31	January — — — —	800	—	—	31	January — — — —	100	—	—
18	March — — — —	345	—			Dito — — — —	37	10	—
		—	—	—	6	February — — —	37	10	—
	Summe —	1145	—	—	8	Dito — — —	250	—	—
					18	March — — — —	720	—	—
							—	—	—
						Summe —	1145	—	—

1634. *Voyage to London, consigned to Jack Pudding, being in Company for Jack Pudding at Hambrough and me, each one half.*

6	February — — — —	2000	—	—	2	March — — — — —	2500	—	—
—	Dito — — —	75	—	—					
2	March — — — —	212	10	—					
—	Dito — — —	212	10	—					
		—	—	—					
	Summe —	2500	—	—					

Fol. 7. *Jack Pudding at London, my account by him in Company.*

6	February			1300	-	-	18	March		5145	-
-	Dito			37	10	-					
2	March			2500	-	-					
8	May			1307	10	-					
					-	-					
		Summe		5145	-	-					

1634. *Simon Sands and Richard Rakes, their Company Stock.*

10	March			585	10	-	8	February		11400	-
19	April			10814	10	-	-	Dito		7800	-
-	Dito			9600	-	-	2	March		1800	-
					-	-					-
		Summe gl.		21000	-	-			Summe	21000	-

1634. *Simon Sands his account Proper.*

8	February			11400	-	-	10	March		3600	-
25	Dito			1067	10	-	-	Dito		2400	-
19	April			4601	6	14	-	Dito		2580	-
-	Dito			2580	-	-		Dito		2234	10
-	Dito			3815	18	6	-	Dito		585	10
					-	-	22	March		1042	8 12
		Summe gl.		23464	15	4		Dito		25	1 4
							19	April		182	15 4
								Dito		10814	10 -
											-
									Summe gl.	23464	15 4

1634. *Richard Rakes his account Proper.*

8	February			7800	-		2	March		3810	-
2	March			1800	-		-	Dito		1200	-
19	Dito			2580	-	-	-	Dito		4590	-
1	April			3633	13	2	19	April		2580	-
-	Dito			4590			-	Dito		162	4 12
-	Dito			1200	-	-	-	Dito		9600	-
-	Dito			338	11	10					-
					-	-			Summe gl.	21942	4 12
		Summe gl.		21642	4	12					

1634. *Bonaventure Dafforn for Simon Sands, and Richard Rakes.*

10	March			2234	10	-	5	April		1200	-
5	April			3120	-	-	19	Dito		3815	18 6
					-	-	-	Dito		338	11 10
		Summe gl.		5354	10	-					-
									Summe gl.	5354	10 10

1634 *Peeter Brasseur at Dansick, my account by him in Company.*

			Flor.							Flor.		
11	February		4080	-	-	4000	-	-	2 March	4100	-	4341 3 8
25	April		4835	19	3	4352	1	8	22 Dito	4000	-	4090 18 -
7	May			-	-	403	8	-	7 May	815	19 3	726 16 -
8	Dito			-	-	403	8	-			-	-
				-	-		-	-			-	-
	Summe Flor.		8915	29	3	9158	17	8	Summe Flor.	8915	19 3	9158 17 8

Franckford Exchange for the Company of Jack Pudding at Hambrough, and me, each one halfe.

		Flor.	K.	D				Flor.	K.	D	
11	February	3000	—	—	6075	—	7 May	3000	—	—	6750 — —
.8	May		—	—	.337	10 —					
—	Dito		—	—	.337	10 —					
			—	—							
	Summe	3000	—	—	6750	— —					

1634. *Stock particular in the West-India-Company of this City.*

		M.	sh.	d.				L.	sh.	d.	
22	February	1000	—	—	6000	— —	25 April	2400	—	—	20160 — —
18	March	.200	—	—	.720	— —					
.5	April	1200	—	—	7200	— —					
.8	May		—	—	6240	— —					
			—	—		— —					
	Summe L.	2400	—	—	20160	— —					

1634. *Governour, and Assistant of the West-India-Company of this City, for the Proper account of Jack Pudding at London.*

		L.	sh.	d.				L.	sh.	d.	
10	March	150	—	—	900	— —	.7 May	3300	—	—	23250 — —
29	Dito	1500	—	—	12550	— —					
.5	April	1650	—	—	9900	— —					
			—	—		— —					
	Flem. L.	3300	—	—	23250	— —					

1634. *Governour, and Assistants of the West-India-Company of this City.*

10	March				15900	— —	22	February			6000 — —
								Dito			.900 — —
							25	Dito			9000 — —
											— —
								Summe gl.			15900 — —

1634. *Jack Pudding at London, his account in the West-India-Company of this City.*

		L.	sh.	d.				L.	sh.	d.	
.7	May	3000	—	—	23250	— —	25	February	1000	— —	6000 — —
							10	March	.150	— —	.900 — —
							29	Dito	.500	— —	6450 — —
							.5	April	1650	— —	9900 — —
										— —	— —
								Summe Flem. L.	3300	— —	23250 — —

1634. *Stock in the West-India-Company of this City, being two thirds for Jack Pudding at London, and one third for me.*

		L.	sh.	d.				L.	sh.	d.	
25	February	1500	—	—	9000	— —	29	March	1500	— —	12450 — —
.8	May		—	—	3450	— —					
			—	—		— —					
	Flem. L.	1500	—	—	12450	— —					

1634. *Simon Sands, and Richard Rakes, their Voyage to Hambrough, consigned to William Wilson.*

.2	March				4590	— —	—	April			4590 — —

Fol. 9. *Jack Pudding at London, his account by me in Company.* 1634.

		L.	sh.	d.				L.	sh.	d.
10	March	308	—	10	3511	15	—	4580	—	—
18	Dito	490	—	—	5145	—	—	4219	4	14
19	April				.. 71	4	15			
—	Dito				.. 71	4	15			
	Summe ster. L.	798	—	10	8799	4	14	8799	4	14

1634. *Simon Sands and Richard Rakes their Caſh.*

2	March	3810	—	—	19	April	375	—	—
10	Dito	3600	—	—	—	Dito	4601	6	14
5	April	1200	—	—	—	Dito	3633	13	2
	Summe	8610	—	—		Summe	8610	—	—

1634. *Simon Sands, and Richard Rakes, their Banck.*

2	March	1200	—	—	19	April	1200	—	—

1634. *Simon Sands, and Richard Rakes, their Linnen.*

		Aun.	Ps				Aun.	Ps	
10	March	2400	60	2400	—	—	5 April	2400	60	3120	—	—
19	April			720	—	—						
	Summe	2400	60	3120	—	—						

1634. *Jack Pudding at London, his account of Engliſh Cloth.*

		Ps					Ps			
22	March	12	15	8	—	22 March	—	15	8	—
25	April	—	35	8	—	25 April	22	35	8	—
	Summe Peeces	12	50	16	—	Summe Peeces	12	50	16	—

1634. *Richard Warbirton at Hull, his account Currant.*

29	March	2498	10	12	22	March	10	18	12
					—	Dito	2487	12	—
						Summe	2498	10	12

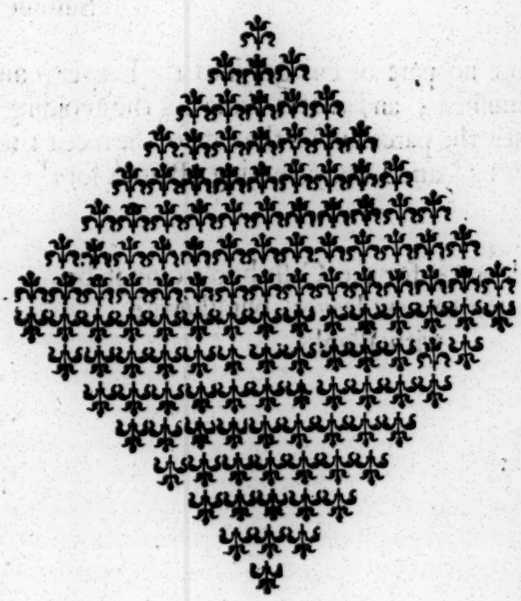
1634. *Jack Pudding at London, his account at Danſick in the Adminiſtration of Peeter Braſſeur.*

25	April	35	8	—	25	April	35	8	—

1634. *Ballance.*

8	May	23500	18	—	8	May	6536	14	—
—	Dito	8128	19	—	—	Dito	609	—	—
—	Dito	440	—	—	—	Dito	68407	7	9
—	Dito	1218	—	—					
—	Dito	3336	18	12		Summe	75553	1	9
—	Dito	38928	5	13					
	Summe	75553	1	9					

HERE FOLLOWETH THE FACTOR-BOOK. ANNO 1634. IN AMSTERDAM.



Anno 1634. *the* 3. *of* November *in Amſterdam.*

	Guil.	ſti.	pe.
Mathew Maſters at Hull, his account of Devonſhire-Kerſies, is Debitor, for charges of 60. Peeces, received by Shipper *Jacob Snell*, Maſter of the black-Cock of Sardam : to wit.			
20. Peeces of Blew-liſts, A. B. coſt 30 ſh. ſterlings.			
20. Dito — Red-liſts, B. C. coſt 39. ſh. ſterlings.			
20. Dito — — — — C. D. coſt 40. ſh. ſterlings.			
Cuſtome at 3 ¼ ſtuyvers, is — — — — gl. 9. 15. —			
Freight, at 7 ⅓ ſtuyvers, is — — — — gl. 22. 10. —			
Averige payd for my part, — — — — gl. 1. 12. 8.			
Pilot, Prime, and Pale-mony — — — — gl. — .18. 8.			
Lighteridge from the Hoye — — — — gl. — .17. —			
Boatage, and Porterage to the Ware-houſe — gl. — . 15. —			
Brokeridge, at ⅓ ſtuyv. for each 6. gl. — — — gl. 9. 17. —			
	.46	. 5	—
Ware-houſe-room, at 1. ſtuyver *per* Peece — gl. 3. — . — }			
Proviſion, at 2. *per Cent.* is — — — — gl. 47. 8. — }	50	. 8	—
More, for the Neat remainer due to him, and made good unto the account of dito *Matthew* upon the dayes of their Sales, as by the account may appear, being — — — — — —	2154	17	—
Summe — gl.	2251	10	—

Many men tranſport no part of charges into the Leager, untill the ſame be wholly finiſhed ; and that is done for the avoiding of writing : yet they enter the parcell upon the date of the receit thereof both into their Journall, and Leager, leaving a Blanck for the mony.

I commend it not ; for the Caſh-book cannot be tranſported to new leaves, but likewiſe with Blanks.

		Guil.	st.	pc.
	Matthew Masters at Hull, his account of Devonshire-Kersies, is Creditor, for the ensuing Sales: viz.			
15	Dito—To *Susanna Peeters Orphans* upon 6. moneths discount, Broker, *Thomas Loan.*			
	10. Peeces of Blew-lists, A. B. at 36. — —gl. 360.—.—			
	10. Dito — of Red-lists, B. C. at 38. — —gl. 380.—.—			
	10. Dito — of Red-lists, C. D. at 40. — —gl. 400.—.—			
	30. Kersies amount upon 6. moneths time to —gl. 1140.—.—			
	Discount for 6. mon. at 1. stuyver *per* gl. is —gl. 57. Rest	1083	—	—
20	November—To the said *Orphans*, upon 6. moneths discount; Broker, *Foost Lambertson.*			
	10. Peeces of Blew-lists, A. B. at 38. sh. ——gl. 380.—.—			
	10. Dito—of Red-lists, B. C. at 40. ——gl. 400.—.—			
	10. Dito—of Red-lists, C. D. at 45. ——gl. 450.—.—			
	30. Kersies, producing upon 6. moneths time —gl. 1230 —.—			
	Discount, at one stuyver *per* gl. is —— —gl. 61. 10. Rest. —	1168	10	—
	Summe — gl.	2251	10	—

Thus doe some men frame their Factor accounts, deducting the Discount in the Credit-side, because the Debit-side runs deepest in respect of the diversity of the charges; as partly *per Contr.* may appear: and if the Discounts were charged in Debit, they would run far deeper. Each his pleasure.

			Guil.	sh.	pe.
	Thomas Stern at London, his account of Merchandizes, is Debitor for charges of 120. Kersies, and 83. Dozens, received by the Allathia of London, *William Crew*, Master, to wit:				
	40. Kighlyes, D. E. 19. yards, cost 25. sh. sterlings.				
	40. Dito — E. F. 18. yards, cost 26. sh. sterlings.				
	40. Dito — F. G. 19. yards, cost 27. sh. sterlings.				
	83. Dozens —— cost 42. sh. sterlings.				
	Custome at 3. stuyvers *per* Peece, is —— —	gl. 18.—.—			
	Freight of Dozens, at 4. ½ stuyvers — —	gl. 18. 13. 8.			
	Freight of Kersies, at 2. ½ stuyvers —— ——	gl. 15.—.—			
	Pilotage, Prime, and Pale-mony —— ——	gl. 1. 17.—			
	Boatage, and Laborous to Ware-house — —	gl. 1. 19.—			
			55	. 9	8
15	Dito — Discount of gl. 2080. to *Susanna Peeters Orphans* — —		104	—	—
20	Dito — Discount of gl. 4775. to *Susanna Peeters Orphans* — —		238	15	—
	Brokerige, at ½ stuyver for each 6. gl. — —	gl. 28. 11.—			
	Ware-house-room of Kersies, at 1. stuy. *per* Peece	gl. 6.—.—			
	Ware-house-room of Dozens, at 1. ½ stuy. *per* Pee.	gl. 6. 4. 8.			
	Provision of Sales, at 2. *per Cent.* —— ——	gl. 137. 2.—	177	17	8
	More, for the Netto remainer of this account, being already upon the dayes of their Sales made good unto his account, being ——		6278	18	—
		Summe — gl.	6855	—	—

		Guil.	St.	pe.
	Thomas Stern at London, his account of Merchandizes, is Creditor for the ensuing Sales			
15	Dito. To *Susanna Peeters Orphans*, at 6. moneths discount; Broker, *Thomas Loan*.			
	40. Kighleys, D. E. at 25. gl. is — gl. 1000.	2080	—	—
	40. Dito — F. G. at 27. gl. is — gl. 1080.			
20	Dito. To the said *Orphans*, at 6. moneths discount; Broker, *Fooſt Lambertſon*.			
	40. Kighleys, E. F. at 26. gl. is — gl. 1040.	4775	—	—
	83. Dozens — at 45. gl. is — gl. 3735.			
	Summe — gl.	6855	—	—

In forme, as this, ought each parcell of received goods to be entred, in respect of each particular Charges, and Sales; and so with the Owners Running account, to be sent unto him, the which will be very acceptable: for then at home he can see what is gained or lost by each particular parcell.

			Guil.	ſti.	pe.
	Matthew Maſters, at Hull, his account of commodities, is Debitor				
2	November-for charges done upon 80. Kerſies, 50. Dozens, and 20. Engliſh clothes, received by *John Dickinſon*, Maſter of the Gray-hound of Hull, to wit.				
	40. Kighleys, M. R. coſt 29. ſh. ſterlings.				
	40. Dito — L. T. coſt 31. ſh. ſterlings.				
	Cuſtome of Kerſies, at 3. ſtuyvers — gl. 12. — . —				
	Freight of Kerſies, at 3. ſtuyvers — gl. 12. — . —				
	Freight of Dozens, at 4½ ſtuyvers — gl. 11. — 5. —				
	Freight of Clothes, at 8. ſtuyvers — gl. 8. — . —				
	Prime, Pale, and Fire-money — gl. 2. 15. —				
	Averige, and Pilotage — gl. 15. — . —				
	Boatage, and Porterage — gl. 7. 6. —				
			68	. 6	—
15	Dito — Tranſported to the account of Dito *Matthew*, fol.		3545	—	—
20	Dito — Tranſported to the account of Dito *Matthew*, fol.		3815	—	—
	Brokeridge, at ⅓ ſtuyv. for each 6. gl. fol.		30	13	. 8
	Ware-houſe-room of Kerſies, at 1 ſtuyver *per.* Peece — gl. 4. — . —				
	Of Dozens, at 1 ½ ſtuyver — gl. 3. 15. —				
	Of Clothes, at 3. ſtuyvers — gl. 3. — . —				
	Proviſion, at 2. *per Cent.* for Sales — gl. 147. 4. fol.				
		—	157	19	—
	Summe —	gl.	7616	18	8

			Guil.	ſti.	pe.
	Matthew Maſters at Hull, his account of commodities is Creditor.				
12	November-for charges tranſported out of the Debit of his account to Leager fol. —— —— —— —— ——		68	.6	—
15	Dito — ſold to *Suſanna Peeters Orphanes* upon 6. moneths diſcount, Broker, *Thomas Loan.*				
	20. Kighlies —— M.R. at 29. —— —— gl. 580.				
	20. Dito —— —— L. T. at 31. —— —— gl. 620.		3545	—	—
	28. Dozens —— —— at 45. —— —— gl. 1125.				
	10. Clothes —— —— at 122. —— —— gl. 1220.				
20	Dito — ſold to *Suſanna Peeters Orphanes* upon 6. moneths diſcount, Broker *Jooſt Lambertſon.*				
	20. Kighlies —— M.R. at 29. —— —— gl. 580.				
	20. Dito —— —— L. T. at 31. —— —— gl. 620.		3815	—	—
	25. Dozens —— —— at 45. —— —— gl. 1125.				
	10. Clothes —— —— at 149. —— —— gl. 1490.				
—	Dito — for charges in Debit of this account tranſported to the Leager fol. —— —— —— —— ——	—	.188	12	8
		Summe — gl.	7616	18	8

The former Inſtances upon Folio 1. and 2. are true Copies of accounts, as they ought to be ſent to the Owners.

But
This forme here upon Folio 3. is the true Carriage of a Factor-book, though it have more writing then the former

Again.
Thus will your accounts of commodities be in your Leager, when you keep for any man, for whom you deal an account of Time, and Ready-mony.

		Guil.	ſti.	pe.
	Jack Pudding at Hambrough, his account of Merchandize, is Debitor.			
15	December for charges of 6. Bales of Pepper, and 4. Bartels of Couchaneille, received by *Peeter Claſon* Viſcher, to ſell for the account of dito *Pudding:* to wit, 6. Bales, N°. 11. 12. 13. 14. 15. 16. 4. Barrels, N°. 17. 18. 19. 20.			
	Freight of the aboveſaid — — — gl. 130. 7. —			
	Prime, Pale, Pilotage, and Firing — — gl. 50. 3. —			
	Searchers, Toll, and Cuſtome — — gl. 75. 15. —			
	Lightrige, and Laborous — — — gl. 15. 5. —			
22	Dito Brokage, at $\frac{1}{2}$ *per Cent.* Flem. — — gl. 85. —. —			
		356	10	—
	Ware-houſe-room — — — gl. 7. 10. } —	415	16	—
	Proviſion at 2. *per Cent.* — — — gl. 408. 6. }			
26	Dito Tranſported to the account of the ſaid *Jack Pudding* upon fol. and — — — — —	20415	—	—
	Summe — gl.	21187	. 6	—

			Guil.	ſti.	pe.
	Jack Pudding at Hambrough, his account of Merchandize, is Creditor.				
22	December-ſold to *Chriſtopher Prume*, whereof he now payeth gl. 12825. and the reſt at 2. moneths: Broker *Jooſt Lambertſon*.				
	6. Bales of Braſil-Pepper.				
	Groſſe—2345. ℔.				
	Tarre—45. ℔.				
	Netto, 2300. ℔. at 11. ſh. is gl. 7590.				
	4. Barrels of Couchaneille Meſtica		20415	—	—
	N°. &c. Netto 475. ℔. at 90. ſh. is gl. 12825.				
—	Dito—for charges carried to the account of the ſaid *Jack Pudding*, being as in Debit	—	772	6	—
	Summe	gl.	21187	6	—

TO THE
ART-ASPIRING-YOUTH.

Studious Affected-Friends,

HAving learned of my Father ſome Rudiments *of Arithmatick (to reckon from my birth-year until now, 4. times 4. years) emboldened my ſelf to add unto my Fathers Book of Accounts four Tables, whoſe order of working (to my knowledg) is not extant; the ſame being made ſo plain, that a mean capacity may inſtantly conceive the method thereof.*

The firſt Table ſheweth the way how *to find* what *the* Principall *and ſimple* Intereſt *of any* Given, *or* Taken *ſumme will be as the agreed times end; the ſame being entred ſo plainly, that it is a means to inform the Needfulneſs hereof, how to caſt up their Intereſts themſelves; and is likewiſe a direction for the examining of other mens acted paſſages.*

The ſecond Table ſheweth how *to finde the ſimple* Intereſt only, *and as it is a proof of the former.*

The third Table ſheweth directly the way of working, *to find the* Ready-money only, *that we are to* receive, *or* pay, *upon Rebatement by way of ſimple Intereſt, after* Price *and* Time *of each, as by the particular Tables ſhall appear.*

The fourth Table leadeth (as by the hand) how *to finde the* Rebatement only, *of any* Principall *that ſhall be rebated by way of ſimple Intereſt, after* Price *and* Time, *as in the Table; and unto each Table is added by inſtances the manner of working the ſame: being very uſefull, and commodious for Merchants, and others that are deſirous to be confident in their own knowledge, as concerning the caſting of Intereſt, and Rebatements themſelves.*

Two other ſummes have I added; the one is in Numeration, *craving therein your Ayd, how to give it a pleaſanter* Nomination; *the other is in* Multiplication, *with the leſſer Denominations, as Pounds, Shillings, Pence, &c. Herein,*

After due Conſideration,
Deſiring your Approbation,
Or better Explication.

And when time addeth unto my young years further Apprehenſions enlargement, I then intend a further Exerciſe in the ſame for them that with me) deſire to be better acquainted with this Arts knowledge.

Your affectioned,

John Dafforn.

This

This first Table *sheweth the way* how to find the Principall, *and* Intereſt joyntly, *of any* Given *or* Taken *ſumme.*

Intereſt *per* C.	Mon.	Diviſ.	Mult.
L. 8	¼	960	961
	½	480	481
	¾	320	321
	1	240	241
	2	120	121
	3	.80	.81
	4	.60	61
	5	.48	49
	6	.40	41
	7	240	247
	8	.30	.31
	9	.80	.83
	10	.24	.15
	11	240	251
	12	.02	.21

Intereſt *per* C.	Mon.	Diviſ.	Mult.
L. ¼	¼	6400	6407
	½	3200	3207
	¾	6400	6421
	1	1600	1607
	2	.800	.807
	3	1600	1621
	4	.400	.407
	5	.300	.327
	6	.800	.821
	7	1600	1649
	8	.200	.207
	9	1600	1663
	10	.160	.167
	11	1600	1677
	12	.400	.421

Intereſt *per* C.	Mon.	Diviſ.	Mult.
L. 5½	¼	9600	9611
	½	4800	4811
	¾	3200	3211
	1	2400	2411
	2	1200	1211
	3	.800	.811
	4	.600	.611
	5	.480	491
	6	.400	.411
	7	2400	2477
	8	.300	.311
	9	.800	.833
	10	.240	.251
	11	2400	2421
	12	.200	.211

Intereſt *per* C.	Mon.	Diviſ.	Mult.
L. 5¼	¼	19200	19223
	½	9600	9623
	¾	6400	6423
	1	4800	4823
	2	2400	2423
	3	1600	1623
	4	1200	1223
	5	.960	983
	6	.800	.823
	7	4800	4961
	8	.600	623
	9	1600	1669
	10	.480	.503
	11	4800	5053
	12	.400	.423

6	¼	800	801
	½	400	401
	¾	800	803
	1	200	201
	2	100	101
	3	200	203
	4	.51	.50
	5	.41	.40
	6	100	103
	7	200	207
	8	.25	.26
	9	200	209
	10	.20	.21
	11	200	211
	12	.50	.53

6¼	¼	768	769
	½	384	385
	¾	256	257
	1	192	193
	2	.96	.97
	3	.64	.65
	4	.48	.49
	5	192	197
	6	.32	.33
	7	192	199
	8	.24	.25
	9	.64	.67
	10	.96	101
	11	192	203
	12	.16	.17

6½	¼	9600	9613
	½	4800	4813
	¾	3200	3213
	1	2400	2413
	2	1200	1213
	3	.800	.813
	4	.600	.613
	5	.480	.493
	6	.400	.413
	7	2400	2491
	8	.300	.313
	9	.800	.839
	10	.240	.253
	11	2400	2543
	12	.200	213

6¼	¼	6400	6409
	½	3200	3209
	¾	6400	6427
	1	1600	1609
	2	.800	.809
	3	1600	1627
	4	.400	.409
	5	.320	.329
	6	.800	.827
	7	1600	1663
	8	.200	.209
	9	1600	1681
	10	.160	169
	11	1600	1699
	12	.400	427

7	¼	4800	4807
	½	2400	2407
	¾	1600	1607
	1	1200	1207
	2	.600	.607
	3	.400	.407
	4	.300	.307
	5	.240	.247
	6	.200	.207
	7	1200	1249
	8	.150	.157
	9	.400	.421
	10	.120	.127
	11	1200	1277
	12	.100	.107

7¼	¼	19200	19229
	½	9600	9629
	¾	6400	6429
	1	4800	4829
	2	2400	2429
	3	1600	1629
	4	1200	2229
	5	.660	.989
	6	.800	.829
	7	4800	5003
	8	.600	.629
	9	1600	1687
	10	.480	.509
	11	4800	5219
	12	.400	.429

7½	¼	640	641
	½	320	321
	¾	649	543
	1	160	161
	2	.80	.81
	3	160	163
	4	.40	.40
	5	.32	.33
	6	.80	.83
	7	160	167
	8	.20	.21
	9	160	169
	10	.16	.17
	11	160	171
	12	.43	.43

7¼	¼	19200	19231
	½	9600	9631
	¾	6400	6431
	1	4800	4831
	2	2400	2431
	3	1600	1631
	4	1200	1231
	5	.960	.991
	6	.800	.831
	7	4800	5017
	8	.600	.631
	9	1600	1693
	10	.480	.511
	11	4800	5141
	12	.400	.413

The Tables Continuance, shewing how to find the Principall, *and* Intereſt joyntly, *of any* Given *or* Taken *ſumme.*

Intereſt *per* C.	Mon.	Divif.	Mult.
	¼+½+¼+	600	601
	½+¼+	300	301
	¼+	200	201
	1	150	151
	2	.75	.76
L.	3	.50	.51
8	4	75	.77
	5	30	.31
	6	25	.26
	7	150	157
	8	.75	79
	9	50	53
	10	15	16
	11	150	161
	12	.25	.27

Intereſt *per* C.	Mon.	Divif.	Mult.
	¼+½+¼+	6400	6411
	½+¼+	3200	3211
	¼+	6400	6433
	1	1600	1611
	2	.800	.811
L.	3	1600	1633
8¼	4	.400	.411
	5	.300	.331
	6	.800	.833
	7	1600	1677
	8	.200	211
	9	1600	1699
	10	.160	.171
	11	1600	1721
	12	.400	.433

Intereſt *per* C.	Mon.	Divif.	Mult.
	¼+½+¼+	9600	9617
	½+¼+	4800	4817
	¼+	3200	3217
	1	2400	2417
	2	1200	1217
L.	3	.800	.817
8½	4	.600	617
	5	.480	.497
	6	.400	.417
	7	2400	2519
	8	300	.317
	9	.800	851
	10	.240	257
	11	2400	2587
	12	200	.217

Intereſt *per* C.	Mon.	Divif.	Mult.
	¼+½+¼+	3840	3847
	½+¼+	1920	1927
	¼+	1280	1287
	1	.960	.967
	2	.480	.487
L.	3	.320	.327
8¼	4	.240	.247
	5	.192	.199
	6	.160	.167
	7	.960	1009
	8	.120	.127
	9	.320	.341
	10	.96	.103
	11	960	1037
	12	.80	.87

	¼+	1600	1603
	½+	.800	.803
	¼+	1600	1609
	1	.400	.403
	2	.200	.203
	3	.400	.409
9	4	.100	.103
	5	.80	.83
	6	.200	.209
	7	.400	.421
	8	.50	.53
	9	400	427
	10	.40	.43
	11	.400	.433
	12	.100	.109

	¼+	19200	19237
	½+	9600	9637
	¼+	6400	6437
	1	4800	4837
	2	2400	2437
	3	1600	1637
9¼	4	1200	1237
	5	.960	.997
	6	.800	.837
	7	4800	5059
	8	.600	.637
	9	1600	1711
	10	.480	517
	11	4800	5207
	12	.400	437

	¼+	9600	9619
	½+	4800	4819
	¼+	3200	3219
	1	2400	2419
	2	1200	1219
	3	.800	.819
9½	4	.600	.619
	5	.480	.499
	6	.400	.419
	7	2400	2533
	8	.300	.319
	9	.800	.857
	10	.240	.259
	11	2400	2609
	12	.200	.219

	¼+	6400	6413
	½+	8200	3213
	¼+	6400	6439
	1	1600	1613
	2	.800	.813
	3	1600	1639
9¼	4	.400	.413
	5	.320	.333
	6	.800	.839
	7	1600	1691
	8	.200	.213
	9	1600	1717
	10	.160	.173
	11	1600	1743
	12	.400	.439

	¼+	480	481
	½+	240	241
	¼+	160	161
	1	120	121
	2	.60	.61
	3	.40	.41
10	4	.30	.31
	5	.24	.25
	6	.20	.21
	7	120	127
	8	.15	.16
	9	.40	.43
	10	.12	.13
	11	120	131
	12	.10	.11

	¼+	19200	19241
	½+	9600	9641
	¼+	6400	6441
	1	4800	4841
	2	2400	2441
	3	1600	1641
10¼	4	1200	1241
	5	.960	1001
	6	.800	.841
	7	4800	5087
	8	.600	.641
	9	1600	1723
	10	.480	.521
	11	4800	5251
	12	.400	.441

	¼+	3200	3207
	½+	1600	1607
	¼+	3200	3221
	1	.800	.807
	2	.400	.407
	3	.800	.821
10½	4	.200	.207
	5	.160	.167
	6	.400	.421
	7	.800	.849
	8	.100	.107
	9	.800	.863
	10	.80	.87
	11	.800	877
	12	.200	.221

	¼+	19200	19243
	½+	9600	9643
	¾+	6400	6443
	1	4800	4843
	2	2400	2443
	3	1600	1643
10¼	4	1200	1243
	5	.960	1003
	6	.800	.843
	7	4800	5101
	8	.600	.643
	9	1600	1729
	10	.480	.523
	11	4800	5273
	12	.400	.443

UNDAUNTED ART-DESIRERS,

ALthough I have entred the Table in form as before, yet there wanteth an Explication of the ſame: True it is, the compleat Body is there, but the *Anatomizing* is not begun: now to that.

Suppoſe L. 100. to be put forth at ſimple Intereſt upon 7. moneths, at 10. *per Centum*: What will *Principall* and *Intereſt joyntly* be at the end of 7. moneths? *Facit* L. 105. 16. 8. ð. But how to find this by the Table? Look for Price 10. *per Cent.* and there again for 7. moneths; and you ſhall find for Multiplier 127. and 120. for Diviſor: Multiply your L. 100. by 127. and divide the multiplyed ſumme by 120. your *Facit* will appear to be as above: do the like with all other.

Example for this.

If 120. Diviſor, augment to 127. Multipler: What will *pro rato*, L. 100. increaſe unto?

THE RULE.

12ø.127.100.—1270ø.—635 (105. L. 16.8.ð. for *Facit*
ØØØ

6. Diviſor 635. to be divided.

5. L. remainer, multiplyed by 20. is 100. divided again by 6. are 16. ſh. thus 44 / 1øø / ØØ (16. ſh. and 4. remainer: multiply 4. by 12. are 48. pence; divide them by 6. thus, 48 / Ø (8. pence.

Briefer by Abreviation.

1zø—127—1øø.
5
6 ——— 5 ØØ35 (105. 6 L. or by reduction, 16. ſh. 8. ð.
935 ØØØ

Now I intend to enter ſome Inſtances, for the firſt finding of the ſums that ſtand in the Dividing and Multiplying Columnes.

The firſt Inſtance ſhall be the before-entered Diviſor of 120. and the Multiplyer 127. therefore propound the Queſtion, as the above-entred.

I put forth L. 100. at ſimple Intereſt for 7. moneths after 10. *per Cent.* what will Principall and Intereſt joyntly be?

THE RULE.

If 12. moneths gain 10. L. how many L. *pro rato* will 7. moneths gain?

m ga. m
1z——1ø——7 } 35
6——5——7 } 6 (5 3/6 L. for *Facit* of the firſt Rule.

AGAINE.

If 100. L. gain 105 $\frac{1}{6}$: What will the Principall gain?

L L
100 gain 105 $\frac{1}{6}$. what, &c.
6

Abre. 600. Abre. 6. 35.
by 5——5——
120——127

Here you have your Diviſor 120. and your Multiplier 127. which Diviſor 120 may ſometimes again be abreviated, if the Principall be an even ſumme: as here is L. 100. but if the Princ pal be an un-even ſumme, as is L. 139. or the like, then there is no abreviation in that work; but the before-entred ſumme is abreviation very eaſily performed: as thus,

L L L
1øø gain 105 $\frac{1}{6}$: what Principall and Intereſt will 1øø be?

Here you ſee neither Divider, nor Multiplyer left, but onely 105 $\frac{1}{6}$ in the middle; and conſequently that is the *Facit* L. 105. 16. 8.

ANOTHER.

Suppoſe 139. L. 17. ſh. 5. d. to be *Given*, or *Taken*, at 7 $\frac{1}{2}$ *per Cent.* for $\frac{1}{4}$ moneths, what will Principall and Intereſt joyntly be?

m L m.
12 gain 7 $\frac{1}{2}$ what $\frac{1}{4}$
2
24——15——3
3
8——15——1

This 4. is the Denominator of the $\frac{1}{4}$ moneths.

m L m
8——15——1 *Facit* $\frac{15}{32}$ L. for $\frac{1}{4}$ moneths.
4
32
32

Say again.

If 100. L. be 100 $\frac{15}{32}$ L. what L. 139. 17. 5. d.

21484867 3. d.
1920....
2348 3. d.
1920
4648 7. d.
4480
1686 2. d.
1210
6. d.
3840
Remainer 217

3200——3215——principal
5
640——643——139. 17. 5.
20
2797
12
33569. d.
643.
21584867.

281 (0
L. 140. ſh. 10. d. 6. farth. 1 $\frac{67}{100}$.

But for your further aid and increaſe of your ſtudy in the other parts, and *Tables*, I intend to enter the enſuing Inſtances, which will ſhew you how to finde any *Multiplying* or *Dividing* ſumme in the before-entred Table. This ſhall not be performed by the *Rule of Five* (it being too tedious for the Beginners) but by the *Rule of Three* twice entred, for that is the plaineſt.

1. Any

Instructions how to finde *the Principal and Intereſt joyntly.*

1. Any *Given*, or *Taken* Principal, at 5 *per Centum*, for $\frac{1}{4}$ moneths: what will the Principal and Intereſt be at time expired?

THE WORK.

Mon.	L	mon.
12	5	$\frac{1}{4}$
4		
48	5	1 *fac.* $\frac{5}{48}$ L.

L. pr.	L. adv.	L. pr.
100	100 $\frac{5}{48}$	
48		
4800	4805.	
5		
960	961.	principal.
Diviſ.	Mult.	

2. Any *Given*, or *Taken* Principal, at 5 $\frac{1}{4}$ *per Centum*, for $\frac{1}{2}$ moneths: what will principal and Intereſt be at time expired?

THE WORK.

12.m.	5 $\frac{1}{4}$ L.	$\frac{1}{2}$ m. $\frac{1}{4}$ (8)
8		
3) 96	ZX	1
32	7	*fac.* $\frac{7}{32}$ L.

100.pr.	100 $\frac{7}{32}$ L. adv.	pr.
32		
3200	3207	principal.
Diviſ.	Mult.	

THE 3. EXAMPLE.

12. m.	5 $\frac{1}{2}$ L.	$\frac{1}{4}$ m (8)
8		
96	11	3
32	11	1. *fac.* $\frac{11}{32}$ L.

100 L.pr.	100 $\frac{11}{32}$ L.adv.	L.pr.
32		
3200	3211	principal.

THE 4. EXAMPLE.

12.m.	5 $\frac{1}{3}$	1.m.
4		
48	23	1. *fac.* $\frac{23}{48}$ L.

100 L.pr.	100 $\frac{23}{48}$ L.adv.	L.pr.
48		
4800	4823	principal.

THE 5. EXAMPLE.

12. m.	8. L.	2. m.
2	1	2
1	1 L	1

fac. 1. L.

100 L.pr. — 101 $\frac{11}{96}$ L. adv. — L.pr.

THE 6. EXAMPLE.

12.m.	6 $\frac{1}{4}$ L.	3.m.
4		
48	25	3
16		1 *fac.* $1\frac{2}{61}$ L.

100 L. pr.	101 $\frac{2}{16}$ L.adv.	pr.
16		
1600	1625	
5) 320	325	
64	65	principal.

THE

THE 7. EXAMPLE.

12.m.—6 ½ L.—4.m.
2

24——13——4
6 1.*fac.*2 1/6 L.

100 L. pr.—102½ L.adv.—L.prin.
6

600——613——principal.

THE 8. EXAMPLE.

12.m.—6¼ L.——5.m.
4

48——27——5(45(2 11/16 L.
16 9 9(16

100 L.pr.——102 11/16 L.adv.——L.pr.
16

1600——1645.

320——329.——principal.

THE 9. EXAMPLE.

12.m.—7. L.—8.m.
2 1.*fac.*3 ½ L.

100 L.pr. ——103 ½ L. adv. ——L.prin.
2

200.——207.——L. prin.

THE 10. EXAMPLE.

12.m.——7¼ L.——7.m.
4

48—— 29 ——7
7(11
203(2ø3 (4 11/48 *fac.*
(48

100 L. pr.——104 11/48 L. adv.——L. pr.
48

48øø—5003. what 4øøø L. pr.
6—5003. ——5
5
25015

1451
15ø15 (4169 1/6 or 3.ſh. 4.d.-- the Principal, and Intereſt joyntly.
6666

THE 11. EXAMPLE.

12.m.—7½ L.—8.m.
2

24——15——8
3 *fac.*5.L.
1——5——1

Facit L.247.2.11 11/20 d. or
2. Farthings.

100 L.pr.adv. to 105.L. what 235.L.7. 7.d.
20 21 ——7

1647. 13. 1.
4942. 19. 3.

1
4942 (247.L.2.ſh.
2222 11 11/20 d.
2.L.—19.
20
1
59
59 (2.ſh
2ø
19.ſh.3.
12
1
231.d. 231 (11 11/20 d.
22ø

THE

THE 12. EXAMPLE.

xz.m.—7¼ L.——ø.m.
4 3
4——31——3
4 3
— —(93
16 93(16 (5 11/16 L.

100 L.pr.adv. 105 11/16 L. what the prin.
16
16øø—1693—8øø L
2 1
11
xøø3 (846½ L. or 10. ſh.
xzz

THE 13. EXAMPLE.

xz m.—8.L.—xø.m.
ø——8——5
3 4 4 (20 (6⅔ L.
4 (3

100 L.pr.—106⅔ L——principal
3
20ø——32ø
15——16—739—17—11
4
2959. 11 8
4
11838. 6. 8

3
11838 (789.L.4.ſh. 5⅓ d. for *fac.*
1555
11
5
øø (4.ſh. 8ø (5⅔ d.
15 15

THE 14. EXAMPLE.

12.m.—8¼ L.—11.m.
4
48——33——11 (121 (7 1/6
16——11——11(16
121

100 L. pr.—107 2/16—principall
16
1600——1721—principall

THE 15. EXAMPLE.

xz.m.—8½—xz.m.
1 1 (1
2——17——1 (xz (8½ L.
(z

100 L.pr.—108½ adv.—L.prin.
2
zøø——217——zøø L.prin.
1 1
fac. 217.L.

This

This second Table sheweth the way how to finde the Intereſt onely *of any* Taken *or* Given Principal *ſumme.*

Intereſt *per* C.	Mon.	Diviſ.	Mult.
L. 5	¼+½+¼	960	1
	½	480	1
	½+¼	320	1
	1	240	1
	2	120	1
	3	.80	1
	4	.60	1
	5	.48	1
	6	.40	1
	7	240	7
	8	.30	1
	9	.80	3
	10	.24	1
	11	240	11
	12	.20	.1

Intereſt *per* C.	Mon.	Diviſ.	Mult.
L. 5¼	¼+½+¼	6400	7
	½+¼	3200	7
	¼	6400	21
	1	1600	.7
	2	.800	.7
	3	1600	21
	4	.400	.7
	5	.320	.7
	6	.800	21
	7	1600	49
	8	.200	.7
	9	1600	63
	10	.160	.7
	11	1600	77
	12	.400	21

Intereſt *per* C.	Mon.	Diviſ.	Mult.
L. 5½	¼+½+¼	9600	11
	½+¼	4800	11
	¼	3200	11
	1	2400	11
	2	1200	11
	3	.800	11
	4	.600	11
	5	.480	11
	6	.400	11
	7	2400	77
	8	300	11
	9	.800	33
	10	.240	11
	11	2400	121
	12	.200	11

Intereſt *per* C.	Mon.	Diviſ.	Mult.
L. 5¾	¼+½+¼	19200	23
	½+¼	9600	23
	¼	6400	23
	1	4800	23
	2	2400	23
	3	1600	23
	4	1200	23
	5	.960	23
	6	.800	23
	7	4800	161
	8	.600	.23
	9	1600	.69
	10	.480	.23
	11	4800	253
	12	.200	.23

Intereſt *per* C.	Mon.	Diviſ.	Mult.
6	¼+½+¼	800	.1
	½+¼	400	1
	¼	800	.3
	1	200	1
	2	100	1
	3	200	.3
	4	.50	1
	5	.40	1
	6	100	3
	7	200	7
	8	.25	1
	9	200	9
	10	.20	1
	11	200	11
	12	.50	.3

Intereſt *per* C.	Mon.	Diviſ.	Mult.
6½	¼+½+¼	768	1
	½+¼	384	1
	¼	256	1
	1	192	1
	2	.96	1
	3	64	1
	4	48	1
	5	192	5
	6	.32	1
	7	192	7
	8	.24	1
	9	.64	3
	10	.96	5
	11	192	11
	12	.16	.1

Intereſt *per* C.	Mon.	Diviſ.	Mult.
6¾	¼+½+¼	9600	13
	½+¼	4800	13
	¼	3200	13
	1	2400	13
	2	1200	13
	3	.800	13
	4	.600	13
	5	.480	13
	6	.400	13
	7	2400	91
	8	.300	13
	9	.800	39
	10	.240	13
	11	2400	143
	12	.200	.13

Intereſt *per* C.	Mon.	Diviſ.	Mult.
7	¼+½+¼	4800	7
	½+¼	2400	7
	¼	1600	7
	1	1200	7
	2	.600	7
	3	.400	7
	4	.300	7
	5	.240	7
	6	.200	7
	7	1200	49
	8	.150	.7
	9	.400	21
	10	.120	.7
	11	1200	77
	12	.100	.7

Intereſt *per* C.	Mon.	Diviſ.	Mult.
7	¼+½+¼	19200	.29
	½+¼	9600	.29
	¼	6400	.29
	1	4800	.29
	2	2400	.29
	3	1600	.29
	4	1200	.29
	5	.960	.29
	6	.800	.29
	7	4800	203
	8	.600	.29
	9	1600	.87
	10	.480	.29
	11	4800	319
	12	.400	.29

Intereſt *per* C.	Mon.	Diviſ.	Mult.
7½	¼+½+¼	640	1
	½+¼	320	1
	¼	640	3
	1	160	1
	2	.80	1
	3	160	3
	4	.40	1
	5	.32	1
	6	.80	3
	7	160	7
	8	.20	1
	9	160	9
	10	.16	1
	11	160	11
	12	.40	12

Intereſt *per* C.	Mon.	Diviſ.	Mult.
7¼	¼+½+¼	19200	31
	½+¼	9600	31
	¼	6400	31
	1	4800	31
	2	2400	31
	3	1600	31
	4	1200	31
	5	.960	31
	6	.800	31
	7	4800	217
	8	.600	.31
	9	1600	.93
	10	.480	.31
	11	4800	341
	12	.400	.31

This

Intereſt *per* C.	Mon.	Diviſ.	Mult.	Intereſt *per* C.	Mon.	Diviſ.	Mult.	Intereſt *per* C.	Mon.	Diviſ.	Mult.	Intereſt *per* C.	Mon.	Diviſ.	Mult.
	¼ ½ ¾	600	1		¼ ½ ¾	6400	11		¼ ½ ¾	9600	17		¼ ½ ¾	3840	7
	½ ¾	300	1		½ ¾	3200	11		½ ¾	4800	17		½ ¾	1920	7
	¾	200	1		¾	6400	33		¾	3200	17		¾	1280	7
	1	150	1		1	1600	11		1	2400	17		1	960	7
	2	.75	1		2	.800	11		2	1200	17		2	.480	7
	3	.50	1		3	1600	33		3	.800	17		3	.320	7
L.	4	.75	2	L.	4	.400	11	L.	4	.600	17	L.	4	.240	7
8	5	.30	1	8¼	5	.320	11	8½	5	.480	17	8¼	5	.192	7
	6	.25	1		6	.800	33		6	.400	17		6	.160	7
	7	150	7		7	1600	77		7	1400	119		7	.960	49
	8	.75	4		8	.200	11		8	300	.17		8	.120	.7
	9	.50	3		9	1600	99		9	.800	.51		9	.320	21
	10	.15	1		10	.160	11		10	.240	.17		10	..96	.7
	11	150	11		11	1600	121		11	2400	187		11	960	77
	12	.25	.2		12	.400	.33		12	.200	.17		12	.80	.7

	¼ ½ ¾	1600	3		¼ ½ ¾	19200	37		¼ ½ ¾	9600	19		¼ ½ ¾	6400	13
	½ ¾	.800	3		½ ¾	9600	37		½ ¾	4800	19		½ ¾	4300	13
	¾	1600	9		¾	6400	37		¾	3200	19		¾	6400	39
	1	.400	3		1	4800	37		1	2400	19		1	1600	13
	2	.200	3		2	2400	37		2	1200	19		2	.400	13
	3	.400	9		3	1600	37		3	.800	19		3	1600	39
9	4	.100	3	9¼	4	1200	37	9½	4	.600	19	9¾	4	.400	13
	5	..80	3		5	.960	37		5	.480	19		5	.320	13
	6	.200	9		6	.800	37		6	.400	19		6	.800	39
	7	.400	21		7	4800	259		7	2400	1 3		7	1600	91
	8	..50	.3		8	.600	.37		8	.300	19		8	.200	13
	9	400	27		9	1600	111		9	.800	57		9	1600	117
	10	..40	.3		10	.480	.37		10	.240	19		10	160	.13
	11	.400	33		11	4800	407		11	2400	209		11	1600	143
	12	.100	.9		12	.400	.37		12	.200	.37		12	.400	.39

	¼	480	1		¼	19200	41		¼	3200	7		¼	1920	43
	½	240	1		½	9600	41		½	1600	7		½	6600	43
	¾	160	1		¾	6400	41		¾	3200	21		¾	6400	43
	1	120	1		1	4800	41		1	.800	.7		1	4800	43
	2	.60	1		2	2400	41		2	.400	37		2	2400	43
	3	.40	1		3	1600	41		3	.800	21		3	1600	43
10	4	.30	1	10¼	4	1200	41	10½	4	.200	.7	10¾	4	1200	43
	5	.24	1		5	.960	41		5	.160	7		5	.960	43
	6	.20	1		6	.800	41		6	.400	21		6	.800	43
	7	120	7		7	4800	287		7	.800	49		7	4800	301
	8	.15	1		8	.600	.41		8	.100	.7		8	.600	.43
—	9	.40	3		9	1600	123		9	.800	63		9	1600	129
	10	.12	1		10	.480	.41		10	..80	.7		10	.480	.43
	11	120	11		11	4800	451		11	.800	77		11	4800	473
	12	.10	12		12	.400	.41		12	.200	21		12	.400	.43

This Table is made *to finde the Intereſt only* of any *Given*, or *Taken* Principall; and is a Proof of the former, as by ſome Inſtances ſhall be Inſtanced. And to that end I will give a touch unto the manner of working, whoſe difference from the former, is in the ſecond entrance, as may appear by this

FIRST EXAMPLE.

A *Given*, or *Taken* ſum of 4000. L. what will the Intereſt be after $7\frac{1}{4}$ at the end of 7 moneths?

THE WORKE.

12. m. — $7\frac{1}{4}$ L. — 7. m.

4

48 — 29 — 7

7

203.

11

$2\emptyset3$ ($4\frac{11}{48}$ L.

48

If 100. L. pr. $4\frac{11}{48}$ gain, what 4000. L. pr.

48

48 $\emptyset\emptyset$ — 203 — 4 $\emptyset\emptyset$.

6 5 5

1015

451

$1\emptyset15$ (169. L. 3. 4. D. *Facit.*

$\emptyset\emptyset\emptyset$

Turn to the tenth Example before, and that doth confirm this; and this doth ſhew the true working of that: for the Intereſt here is L. 169. 3. 4. D. and Principal with Intereſt there is 4169. L. 3. 4. D. ſo adde 4000. L. Principal to this *Facit*, and the ſums of both will be alike.

THE SECOND EXAMPLE.

12. m. — $7\frac{1}{4}$ L. — 9. m.

4

48 — 31 — 9

16 3 3

93

1

93 ($5\frac{13}{16}$ L.

16

If 100. L. pr. gain $5\frac{13}{16}$ L. what 800. L. pr.

16

16 $\emptyset\emptyset$ — 93 — 8 $\emptyset\emptyset$

2 — 93 — 1

1 $46\frac{1}{2}$ L. for the *Facit.*

See the twelfth Example before, and compare them, the truth of both will be made plain unto your view, for the one doth approve of the others product.

This

This third Table sheweth the way *how to finde the Ready-money only*, that we are to *Receive*, or *Pay* upon Rebatement, by way of simple Interest.

Interest *per* C.	Mon.	Divis.	Mult.
	1	241	240
	2	121	120
	3	.81	.80
	4	.61	.60
	5	.49	.48
	6	.41	.40
	7	247	240
	8	.31	.30
	9	.83	.80
	10	.25	.24
L. 5.	11	251	240
	12	.21	.20
	13	253	240
	14	127	120
	15	.17	.16
	16	.16	.15
	17	257	240
	18	.43	.40
	19	259	240
	20	.13	.12
	21	.87	.80
	22	131	120
	23	263	240
	24	.11	.10

Interest *per* C.	Mon.	Divis.	Mult.
	1	201	200
	2	101	100
	3	203	200
	4	.51	.51
	5	.41	.40
	6	103	100
	7	207	200
	8	.26	.25
	9	209	200
	10	.21	.20
L. 6	11	211	200
	12	.53	.50
	13	213	200
	14	107	100
	15	.43	.40
	16	.27	.25
	17	217	200
	18	109	100
	19	219	200
	20	.11	.10
	21	221	200
	22	111	100
	23	223	200
	24	.28	.25

Interest *per* C.	Mon.	Divis.	Mult.
	1	1207	1200
	2	.607	.600
	3	.407	.400
	4	.307	.300
	5	.247	.240
	6	.207	.200
	7	1249	1200
	8	.157	.150
	9	.421	.400
	10	.127	.120
L. 7	11	1277	1200
	12	.107	.100
	13	1291	1200
	14	.649	.600
	15	..87	..80
	16	..82	..75
	17	1319	1200
	18	.221	.200
	19	1333	1200
	20	.67	.60
	21	449	400
	22	677	600
	23	1361	1200
	24	.57	.50

Interest *per* C.	Mon.	Divis.	Mult.
	1	151	150
	2	.76	.75
	3	.51	.50
	4	.77	.75
	5	.31	.30
	6	.26	.25
	7	157	150
	8	.79	.75
	9	.53	.50
	10	.16	.15
L. 8	11	161	150
	12	.27	.25
	13	163	150
	14	.82	.75
	15	.11	.10
	16	.83	.75
	17	167	150
	18	.28	.25
	19	169	150
	20	.17	.15
	21	.57	.50
	22	.86	.75
	23	163	150
	24	.29	.25

	1	403	400
	2	203	200
	3	409	400
	4	103	100
	5	.83	.80
	6	209	200
	7	421	400
	8	.53	.50
	9	427	400
	10	.43	.40
9	11	433	400
	12	109	100
	13	439	400
	14	221	200
	15	.89	.80
	16	.28	.25
	17	451	400
	18	227	200
	19	457	400
	20	.23	.20
	21	463	400
	22	233	200
	23	469	400
	24	.59	.50

	1	121	120
	2	.61	.60
	3	.41	.40
	4	.31	.30
	5	.25	.24
	6	.21	.20
	7	127	120
	8	.16	.15
	9	.43	.40
	10	.13	.12
10	11	131	120
	12	.11	.10
	13	133	120
	14	.67	.60
	15	..9	..8
	16	.17	.15
	17	137	120
	18	.23	.20
	19	139	120
	20	.. 7	..6
	21	.47	.40
	22	.71	.60
	23	143	120
	24	..6	.. 5

	1	1211	1200
	2	.611	.600
	3	.411	.400
	4	.311	.300
	5	.251	.240
	6	.211	.200
	7	1277	1200
	8	.161	.150
	9	.433	.400
	10	.131	.120
11	11	1321	1200
	12	.111	.100
	13	1343	1200
	14	.677	.600
	15	..91	..80
	16	..86	..75
	17	1387	1200
	18	.233	.200
	19	1409	1200
	20	..71	..60
	21	.477	.400
	22	.721	.600
	23	1453	1200
	24	..61	..50

	1	101	100
	2	.51	.50
	3	103	100
	4	.26	.25
	5	.21	.20
	6	.53	.50
	7	107	100
	8	.27	.25
	9	109	100
	10	.11	.10
12	11	111	100
	12	.28	.25
	13	113	100
	14	.57	.50
	15	.23	.20
	16	.29	.20
	17	117	105
	18	.59	.50
	19	119	100
	20	.. 6	.. 5
	21	121	100
	22	.61	.50
	23	123	100
	24	.31	.25

Instructions how to finde the Intereſt only, *of any* Given, *or* Taken *ſumme*.

A touch *only* upon this Table, and ſo I intend to paſs unto the Fourth, which treateth of *Rebates only*.

THE 1. EXAMPLE.

Suppoſe a bought Commodity amounteth to 1000. L. at 7. moneths time; the ſame I intend to pay preſently, rebating 8. *per Centum*: What will the payment be in *Ready-money*?

THE RULE.

12.m.—8.L.——7.m.
3——2. 2.
14

14 (4 2/7 L.
3

65
150000 (955 L.
147777
1885
1

If 104 3/7 diminiſh unto 100. what will 1000. L. be?

104 3/7 — 100 — 1000
3
314 — 300
157 — 150 — 1000
1000
150000

Take the 65. remainer, being accounted in the Reduction, at L. 65. reduce them into ſhillings by 20.

1300 ſh.
44

1300 (8. Then take the 44. remainers, and reduce them into D.
1287 by 12.

528.
57

528 (3. D. ſh. Then take the 57. D. remainers, and reduce them
1287 by — 4 into Farthings.

228
71

228 (1 71/171 or 1 1/2 Farthing: So the Ready-money to be paid for the L. 1000. are L. 955. 8. ſh. 3. D. 1. 1/2 Farthing. Deduct this ſum from the L. 1000. Principall, the Rebatement is L. 44. 11. 8. 2 76/171, or 2 1/2 q. compare this with the Tables of Maſter *William Webſter*, Litt. D. N°. 3. and you may ſee agreement.

THE 2. EXAMPLE.

I have delivered unto a Creditor a Bond of L. 247. 2. ſh. 11 11/20 D. which will be due 10. moneths hence; the ſame I deſire to pay him preſently, rebating at 6. *per Centum*: How much muſt my preſent payment be?

THE RULE.

Seek the *Intereſt* at 6. *per. C.* in the Table, and the *Time* 10. moneths; you ſhall find the Multiplyer to be 20. and Diviſor 21.

OR

OR THUS.

ιz.m.—ϐ.L.—ιϕ.m.
z 1 5
1

7
1186311 (5ϐ491(4707.ſh.7 d.
21 ιzzzz
ιιι

ιϕϕ——ιϕϕ
21——20—z47. 2. 11$\frac{11}{21}$ d.
zϕ 20
1
4942
12
59315
20
1186311
zϕ—1

Inſtructions how to finde the Ready-mony only, *that we are to* Receive, or Pay *upon Rebatement, by way of ſimple Intereſt.*

The difference in the order of working between this Table, and the Table of *Principall with Intereſt jointly*, you may plainly perceive: for in *that* the *gains* which ariſeth from the moneths in the firſt entrance upon the Rule, is annexed to the 100. L. ſtanding by the middle Number in the ſecond Rules entrance, as by many Examples is made plain; in *this* the *Gains* that ariſe from the moneths, in the firſt entrance upon the Rule, are joyned unto the 100. L. that ſtand by the firſt Number in the ſecond Rules entrance, as may appear by the two Examples entred before: the truth of this Inſtruction is made manifeſt by the comparing of the two former, and the enſuing Inſtances, with the 15. Examples upon the firſt Table.

THE 3. EXAMPLE.

Suppoſe I ſell a Commodity of 700. worth at 12. moneths day of payment; one moneth being expired, the Buyer deſireth to pay me the money preſently, rebating 11. *per Centum* for the other 11. moneths: unto which propoſition (the man being doubtfull) I condeſcend: how much is the principall that I am to receive preſently?

Look for the *Price* 11. and there again for 11. *moneths*; your Multiplyer is 1200. and your Diviſor 1321. Therefore multiply 700. L. by 1200. the Quotient is 840000. Divide that by 1321. and the *Ready-money* which preſently you are to receive will appear.

THE RULE.

If 1321. L. diminiſh to 1200. L. unto what will 700. L. diminiſh?

7000
840000

ι
176
7475 (635.L.17.7 $\frac{869}{1321}$ d.
840000

792635
3960
88

Proof 840000 of the Diviſion.

Remainer 1165. L.
20
23300 | 17. ſh.
1321
10090
9247
843
12
10116 | 7. d.
9247
869
1321

or

Or thus, for the finding of the Multiplyer, and Divisor.

12. m. — 11. L. — 11. m.

11

121 121(10 $\frac{1}{11}$ L.

222

1

If 100 $\frac{1}{11}$ diminish to 100. what the Principall?

12

1321 1200 700.

The use of this Table sheweth *how to finde the Rebatement only*, of any Principall that is to be *Received*, or *Payd* before the expired Time; and is a Proof of the former, as by some Instances shall be made plain.

Interest *per* C.	Mon.	Divis.	Mult.	Interest *per* C.	Mon.	Divis.	Mult.	Interest *per* C.	Mon.	Divis.	Mult.	Interest *per* C.	Mon.	Divis.	Mult.
	1	241	1		1	1607	.7		1	2411	11		1	4823	23
	2	121	1		2	.807	7		2	1211	11		2	2423	23
	3	.81	1		3	1621	21		3	.811	11		3	1623	23
	4	.61	1		4	.407	.7		4	.611	11		4	1223	23
	5	.49	1		5	.327	.7		5	.491	11		5	.983	23
	6	.41	1		6	.821	21		6	.411	11		6	.823	23
	7	247	7		7	1649	49		7	2477	77		7	4961	191
	8	.31	1		8	.207	.7		8	.311	11		8	.623	.23
	9	.83	3		9	1663	63		9	.833	33		9	1669	.69
	10	.25	1		10	.167	.7		10	.251	11		10	.503	.23
	11	251	11		11	1677	77		11	2521	121		11	5053	253
L.	12	.21	.3	L.	12	.421	21	L.	12	.211	.11	L.	12	.423	.23
5.	13	253	13	5 $\frac{1}{24}$	13	1691	91	5 $\frac{1}{12}$	13	2143	143	5 $\frac{1}{24}$	13	5099	299
	14	127	.7		14	.849	49		14	1277	.77		14	2561	161
	15	.17	.1		15	.341	21		15	.171	.11		15	.343	.23
	16	.16	.1		16	.107	.7		16	.161	11		16	.323	.23
	17	257	17		17	1719	119		17	2587	187		17	5191	391
	18	.43	.3		18	.863	.63		18	.433	.33		18	.869	.69
	19	259	19		19	1733	133		19	2609	209		19	5237	437
	20	.13	.1		20	.87	..7		20	131	.11		20	.263	.23
	21	.87	.7		21	1747	147		21	.877	.77		21	1761	161
	22	131	11		22	.877	.77		22	1321	121		22	2653	253
	23	263	23		23	1761	161		23	2653	253		23	5329	529
	24	.11	.1		24	221	.21		24	.111	.11		24	223	.23

Interest per C.	Divis.	Mult.
L. 6.	Mon.	
	1 201	1
	2 101	1
	3 203	3
	4 .51	1
	5 .41	1
	6 103	3
	7 207	7
	8 .26	1
	9 209	9
	10 .21	1
	11 211	11
	12 .53	.3
	13 213	13
	14 107	.7
	15 .43	.3
	16 .27	.2
	17 217	17
	18 109	.9
	19 219	19
	20 .11	.1
	21 221	21
	22 111	11
	23 223	23
	24 .28	.3

Interest per C.	Divis.	Mult.
L. 6 1/4	Mon.	
	1 193	1
	2 .97	1
	3 .65	1
	4 .49	1
	5 197	5
	6 .33	1
	7 199	7
	8 .25	1
	9 .67	3
	10 101	5
	11 203	11
	12 .17	.1
	13 205	13
	14 103	.7
	15 .69	.5
	16 .13	.1
	17 209	17
	18 .35	.3
	19 211	19
	20 .53	.5
	21 .71	.7
	22 107	11
	23 215	23
	24 .. 9	.1

Interest per C.	Divis.	Mult.
L. 6 1/2	Mon.	
	1 2413	13
	2 1213	13
	3 .813	13
	4 .613	13
	5 .493	13
	6 .413	13
	7 2491	91
	8 .313	13
	9 .839	39
	10 .253	13
	11 2543	143
	12 .213	.13
	13 2569	169
	14 1291	.91
	15 .173	.13
	16 .163	13
	17 2621	221
	18 439	.39
	19 2647	247
	20 .133	.13
	21 .891	91
	22 1343	143
	23 2699	299
	24 .113	.13

Interest per C.	Divis.	Mult.
L. 6 3/4	Mon.	
	1 1609	9
	2 .809	9
	3 1627	27
	4 .409	.9
	5 .329	.9
	6 827	27
	7 1663	63
	8 .209	.9
	9 1681	81
	10 .169	.9
	11 1699	99
	12 .427	27
	13 1717	117
	14 .863	.63
	15 .347	.27
	16 .109	.. 9
	17 1753	153
	18 .881	.81
	19 1771	171
	20 .. 89	.. 9
	21 1789	189
	22 .899	.99
	23 1807	207
	24 .227	.27

	1	1207 7
	2	.607 7
	3	.407 7
	4	.307 7
	5	247 7
	6	.207 7
	7	1249 49
	8	.157 .7
	9	.421 21
	10	.127 .7
7	11	1277 77
	12	.107 .7
	13	1291 91
	14	.649 49
	15	.. 87 .7
	16	.. 82 .7
	17	1319 119
	18	.221 .21
	19	1333 133
	20	.67 .7
	21	449 49
	22	677 77
	23	1361 161
	24	.. 57 .. 7

7 1/4	1	4829 29
	2	2429 29
	3	1629 29
	4	1229 29
	5	.989 29
	6	.829 29
	7	5003 203
	8	.629 .29
	9	1687 .87
	10	.509 .29
	11	5119 319
	12	.429 .29
	13	5177 377
	14	2603 203
	15	.349 .29
	16	.329 .29
	17	5293 493
	18	.887 87
	19	5351 551
	20	.269 .29
	21	1803 203
	22	2719 319
	23	5467 667
	24	.229 .29

7 1/2	1	161 1
	2	.81 1
	3	163 3
	4	.41 1
	5	.33 1
	6	.83 3
	7	167 7
	8	.21 1
	9	169 9
	10	.17 1
	11	171 11
	12	.43 .3
	13	173 13
	14	.87 .7
	15	.35 .3
	16	.11 .1
	17	177 17
	18	.89 .9
	19	179 19
	20	.. 9 .1
	21	181 21
	22	.91 11
	23	182 23
	24	.23 .3

12	1	4831 31
	2	2431 31
	3	1631 31
	4	1231 31
	5	.991 31
	6	.831 31
	7	5017 217
	8	.631 .31
	9	1693 .93
	10	.511 .31
	11	5141 341
	12	.431 .31
	13	5203 403
	14	2617 217
	15	.351 .31
	16	.331 .31
	17	5327 527
	18	.893 .93
	19	5389 589
	20	.271 .31
	21	1817 217
	22	2741 341
	23	5513 713
	24	.231 .31

Interest *per* C.	Mon.	Divis.	Mult.	Interest *per* C.	Mon.	Divis.	Mult.	Interest *per* C.	Mon.	Divis.	Mult.	Interest *per* C.	Mon.	Divis.	Mult.
	1	151	1		1	1611	11		1	2417	17		1	•967	•7
	2	•76	1		2	•811	11		2	•217	17		2	•487	•7
	3	•51	1		3	1633	33		3	•817	17		3	•327	•7
	4	77	2		4	•411	11		4	•617	17		4	•247	•7
	5	31	1		5	•331	11		5	•497	17		5	•199	•7
	6	26	1		6	•833	33		6	•417	17		6	•167	•7
	7	157	7		7	1677	77		7	2519	119		7	1009	49
	8	79	4		8	•211	11		8	•317	•17		8	•127	•7
	9	53	3		9	1699	99		9	•851	•51		9	•341	21
	10	16	1		10	•171	11		10	•257	•17		10	•103	•7
L.	11	161	11	L.	11	1721	121	L.	11	2587	187	L.	11	1037	77
8.	12	27	2	8 ¼	12	•433	•33	8 ½	12	•217	•17	8 ¼	12	••87	•7
	13	163	13		13	1743	143		13	2521	221		13	1051	91
	14	82	7		14	•877	•77		14	1319	119		14	•529	49
	15	11	1		15	•353	•33		15	•177	•17		15	•71	•7
	16	83	8		16	•111	•11		16	•167	•17		16	•67	•7
	17	167	17		17	1787	187		17	2689	289		17	1079	119
	18	28	3		18	•899	•99		18	•451	•51		18	•181	21
	19	169	19		19	1809	209		19	2723	323		19	1093	133
	20	17	2		20	••91	•11		20	•137	•17		20	••55	•7
	21	57	7		21	1831	231		21	•919	119		21	•369	49
	22	86	11		22	•921	121		22	1387	187		22	•557	77
	23	173	23		23	1853	253		23	2791	391		23	1121	161
	24	•29	•4		24	•233	•33		24	•117	•17		24	••47	•7
	1	403	3		1	121	1		1	1211	11		1	101	1
	2	203	3		2	•61	1		2	611	11		2	51	1
	3	409	9		3	•41	1		3	411	11		3	103	3
	4	103	3		4	31	1		4	311	11		4	26	1
	5	•83	3		5	25	1		5	251	11		5	21	1
	6	209	9		6	21	1		6	211	11		6	53	3
	7	421	21		7	127	7		7	1277	77		7	107	7
	8	•53	•3		8	•16	1		8	161	11		8	27	2
	9	427	27		9	•43	1		9	433	33		9	109	9
	10	•43	•3		10	13	3		10	131	11		10	11	1
9	11	433	33	10	11	131	11	11	11	1321	121	12	11	111	11
	12	109	•9		12	•11	1		12	111	11		12	28	3
	13	439	39		13	133	13		13	1343	143		13	113	13
	14	221	21		14	67	7		14	677	•77		14	57	7
	15	•89	•9		15	•9	1		15	91	11		15	23	3
	16	•28	3		16	17	2		16	86	11		16	29	4
	17	451	51		17	137	17		17	1387	187		17	117	17
	18	227	27		18	23	3		18	233	33		18	59	9
	19	457	57		19	139	19		19	1409	209		19	119	19
	20	•23	•3		20	7	1		20	71	11		20	6	•1
	21	463	6		21	47	7		21	477	77		21	121	21
	22	233	33		22	71	11		22	721	121		22	61	11
	23	469	69		23	143	23		23	1453	253		23	123	23
	24	•59	•9		24	•6	•1		24	•61	11		24	•31	•6

This

This Table being a proof of the former, I intend to illuſtrate with one or two Inſtances, and ſo conclude.

THE FIRST EXAMPLE.

What will the Rebate of 1000. L. be at the end of 7. moneths, Rebated of 8. *per Centum* ?

THE WORKE.

9
722
7000(44. L. 11. ſh. 8. d. 2. $\frac{86}{157}$ q.
15777
15

11
273
1840(11. ſh.
15777
15

86
4000(2 $\frac{86}{157}$ q.
15777

1000. L.
7
7000
92
100
15886(8. d.
15777
20
1840. ſh.
113
12
1356. d.
100
4
400. q.

See the firſt Example upon the *Third* Table, and the agreement will appear.

But to finde this Multiplication, and Diviſion, or any the like, place the propoſition upon the Rule, as often before is ſhewed, and the work will manifeſt it ſelf; the difference of working between *this*, and the *Third* Table will appear comparing them together, and by thoſe and theſe Inſtances.

I will keep ſtill the ſame Propoſition.

THE RULE.

12. m. — 8. L. —— 7. m. — $104\frac{3}{5}$ —— $4\frac{3}{5}$ —— principal.
3 2 2 2 314 —— 14
14 14(4 $\frac{3}{5}$ L. 157 —— 7 —— 1000.
3

In the firſt Example of the *Third Table*, you ſought *only* the *Ready mony* of your L. 1000.

To which end your *Second Rule there*, was entred as thus:

If $104\frac{3}{5}$ L. Principal, and abatement be diminiſhed to L. 100. Principal; to what Principall will L. 1000. be diminiſhed? Or what will the Payment be in Ready-mony?

Instructions how to find the Rebatement only *of any principal that is to be* Received, *or* Pay'd *before the Time.*

Facit L. 055. 8. 3. D. 1. ¼ Farthing.

Otherwise is the Question in this fourth *Table*; here the matter sought for is

REBATEMENT ONLY.

Therefore your *second* Rule for to finde Rebatements only, must be entred in form, as this:

If 104. ⅓ L. Principal and Rebatement, yeeld 4 ⅓ L. Rebatement; what Rebatement *only* will L. 1000. produce?

THE WORKE.

104 ⅓ —— 4 ⅓ —— what Principal
314 —— 14
157 —— 7 —— 1000.
7
7000

92
7ø øø (44. L. 11. 8. 2. ¼ q.
15 7 7
15

92. L. is the Remainer in the first Division, reduce them into shillings by 20.

92. L. 11
20 2 7 3
1840. sh. 184ø (11. sh. Then take the 113. Remainer, being in
15 7 7 the Reduction accounted as shillings,
100 18 and reduce them by 12. into pence.
are D. 138ø. (8. D. Then take the 100. Remainer, being in the Reduction ac-
15 7 counted as pence, reduce them by 4. into Farthings.

86.
are q. 4øø (2 $\frac{8}{15}$ or ½ Farthings: so the Rebate is (as before, and in the first
15 7 Example upon the Third Table)
L. 44. 11. sh. 8. D. ½ Farthings.

I suppose it to be a needlesse work; to insist any further upon this matter; therefore (according to order in the Dedication unto the ASPIRING YOUTH) I intend to proceed unto

NUMERATION.

987	hundred eighty seven }	Eleventh great thousand.
654398	hundred fifty four hundred ninety eight. } thousand.	Tenth great thousand:
765007	hundred sixty five } thousand.	Ninth great thousand.
	seven	
809080	hundred nine } thousand	Eighth great thousand
	eighty	
700005	hundred } thousand.	Seventh great thousand.
	five	
124689	hundred twenty four hundred eighty nine } thousand.	Sixth great thousand.
753132	hundred fifty three hundred thirty two } thousand	Fifth great thousand.
449785	hundred forty nine hundred eighty five } thousand.	Fourth great thousand.
267023	hundred sixty seven } thousand.	Third great thousand.
	twenty three	
879752	hundred seventy nine hundred fifty two. } thousand.	Second great thousand.
100987	hundred } thousand.	First great thousand.
	hundred eighty seven	
650234	hundred fifty } thousand.	Unites.
	hundred thirty four.	

Ingenuous Reader,

NOt finding at present a fitter Name for the augmenting height, than First, Second, *&c.* Great thousand; *time may present a more delectable Nomination: mean while, if this may either pleasure you: or stir you up to present unto the Worlds view a plainer Nomination in your Mother-language, it is the thing that I have aimed at.*

I am un-acquainted with the Names that many give to the like Numbers. as,

678654	Unites.
876054	Million.
876054	Billion.
459789	Trillian.
65432	Quadrillion, and the like, to a large Number,

but my desire is, to have them named in plain English Nominations: Thus much of

NUMERATION.

Now followeth the other,

PROPOSITION IN MULTIPLICATION.

IF one pound weight be worth L. 2. 16. 8. ℔. what will 360. pound weight be worth?

The severall changes of working are instanced by the ensuing varieties.

1)

lb.	L.	sh.	d.	lb.
1	2	16	8	360.

2.
20 — 720
10 — 180
5 — 90
12 — 1 — 18
6 — 9
2 — 3
facit L. 1020.

2) OTHERWISE.

1 — 2 — 16 — 8 — 360
9
25 — 10 — 0 — 8
204 — 0 — 0 — 5
facit L. 1020. — 0 — 0

3) AGAIN.

1 — 2. 16. 8. — 360
2
16. sh. 8. ℔. is $\frac{5}{6}$ of a pound. 720
300
facit L. 1020.

4) AGAIN

1 — 2. 16. 8. — 360
2. 16. 8.
720
5 } $\frac{3}{4}$ .90
5 } .90
5 .90
12 — 1 .18
6 .9
2 .3
Facit L. 1020.

5) AGAIN.

1 — 2. 16. 8. — 360
2.16.8
720
16. sh. is $\frac{4}{5}$ of a L. 288
8. ℔. is $\frac{1}{30}$ of a L. 12
facit L. 1020.

6) AGAIN.

260 — 2. 16. $\frac{2}{3}$ sh.
720 — 120 — 50
120 is L. 2. 10. sh.
120
60
L. 1020.

7) AGAIN.

360 — 2. 16 $\frac{2}{3}$ sh.
720 — 120 — 50
240 is L. 2. 10. sh.
60
L. 1020.

8) AGAIN.

1 — 2. 16. 8. — 360
56. sh.
20160
240
2040(0 sh.
facit. L. 1020.

9) AGAIN.

1 — 2. 16. 8. — 360
2. 16. 8.
12
288
720
facit L. 1020.

10) AGAIN.

10) AGAIN.

1 —— 56 $\frac{1}{3}$ —— 360

10 —— 180
10 —— 180
10 —— 180
10 —— 180
10 —— 180
.5 —— .90
sh. —— .1 —— .18
$\frac{2}{3}$ —— .12

facit L. 1020

---

11) AGAIN.

1 —— 56 $\frac{2}{3}$ —— 360

3

1 —— 170 —— 220

3400
2040.0

Facit L. 1020

---

12) AGAIN.

1 —— 2.16.8. —— 360

2

720

6.sh.8.d. is $\frac{1}{3}$ of a pound. 120
6.sh.8.d. is $\frac{1}{3}$ of a pound. 120
3.sh.4.d is $\frac{1}{2}$ of 6.sh.8.d. .60

Facit L. 1020

---

13) AGAIN

360. lb.
3.L. leſſe 3. sh. 4. d.
1080.
60. leſſe, for 3. sh. 4. d. take $\frac{1}{6}$ of a pound.
L. 1020.

---

14) AGAIN.

360 —— 2.16.8.d.

576(0 240.sh.
is L.12.
288
12
720

Facit L. 1020

15) AGAIN.

360
56.8.d.
12
1008

Facit L. 1020.

---

16) AGAIN.

L. 2. 16. 8. d. are —— 680. lb.
and 360. d. is —— .. 1.10

680
340

Facit L. 1020.

---

17) AGAIN.

360. lb.
680. d.
216000
28800
244800 d.
2040(0 sh.

Facit L. 1020.

---

18) AGAIN.

360. lb
680 d.
68000
68000
68000
34000
.6800
244800 d.
2040(0 sh.

Facit L. 1020

---

19) AGAIN.

360. lb.
680. d.
68000
68000
68000
60) is $\frac{1}{60}$ of 40800
244800 d.
2040(0 sh.

Facit L. 1020.

20) AGAIN

20) AGAIN.

680. D. with 360. lb.
300. lb.
204000
40800—60. lb.
2448ØØ
2040(0 sh.
fac. L. 1020.

---

21) AGAINE.

$56\frac{2}{3}$
300
60
16800
3360
240
2040|0 sh.
fac. L. 1020.

---

22) AGAINE.

1—$2\frac{1}{2}$—360
Ø—17—36ØØ
1 60 60
facit L. 1020.

---

23) AGAINE.

1—$56\frac{2}{3}$—360
$\frac{1}{3}$—170—360
25200
ØI200 sh.
2040|0
facit L. 1020.

---

24) AGAINE.

1—$56\frac{2}{3}$—360
3
9—170—1ØØ80
120
.8400
2040(0
fac. L. 1020.

---

25) AGAINE.

1—$56\frac{2}{3}$—360
$\frac{1}{3}$—17|0—36ØØ
1 L. 8. 10 120
8. 10. sh
960
60
facit 1020.

---

26) AGAINE.

1—56.8.—360
20—360
20—360
10—180
$6\frac{1}{10}$—108
8. D. is $\frac{2}{3}$ of a sh. 12
facit L. 1020.

---

27) AGAINE.

1—$56\frac{2}{3}$—360
3
9—17|0—1080
1—L. 8. 10 8. 10.
8640
540
L. 9180
facit L. 1020

---

28) AGAINE.

1—2. 16. 8.—360
Ø—9
1—25. 10.—40
40
1000
20
fac. L. 1020

---

29) AGAINE.

1—$56\frac{2}{3}$—360
18 L. 18.
448
56:
$\frac{1}{3}$ 6
$\frac{1}{3}$ 6
fac. L. 1020.

30.) AGAIN.

30) AGAINE.

1——1. 16 8.——360
56.8.D.
8.D. is $\frac{1}{3}$ of a sh. 240
18000
·2160
2040|0
facit L. 1020.

31) AGAINE.

1—56$\frac{2}{3}$——36|0
18 L.18.
560
448
12
facit L. 1020.

32) AGAINE.

1—56$\frac{2}{3}$——360
2
1—170——12|0
——L. 6.
facit L. 1020.

33) AGAIN.

1—56 8.——360
12 112.
ø øøø
1—340——6|0
3 L. 3.
facit L. 1020.

34) AGAINE.

1—2 16 8.—360
240 20 2$\frac{1}{6}$
568 720
212 60
øøø (2$\frac{1}{6}$ 60
240 60
60
60
facit L. 1020.

35) AGAINE.

1——56$\frac{2}{3}$——760
283. 6. 8—5—100
283. 6. 8—5—100
283. 6. 8—5—100
113. 6. 8—2—.40
·56. 13. 4—1—. 20
facit L. 1020.

36) AGAINE.

1——56$\frac{2}{3}$——360
850—15—300
170— 3—.60
facit L. 1020.

37) AGAINE.

36|0——56$\frac{2}{3}$ sh.
L.18.—9——510
9——510
facit L. 1020

38) AGAINE.

36|0——56$\frac{2}{3}$
L. 18
8.——453. 6. 8.
7.——396 13. 4.
3.——170.—.—
facit L. 1020.

39) AGAINE.

360——56$\frac{2}{3}$
7200——20
7200——20
3600——10
2400——.6$\frac{2}{3}$
2040|0 sh.
facit L. 1020.

40. AGAIN.

40) AGAINE.

360 —— 56 2/3
360 —— 20
360 —— 20
180 —— 10
6 2/3 sh
120 —— is 1/3 L.
L. 1020.

41) AGAINE.

1 — 56 2/3 — 360
3 — 170 — 360
1 170
36000
25200
ØXZØØ
2040|0
fac. L. 1020.

42) AGAIN.

1 — 56 2/3 — 360
3
9 — 170 — 108Ø
1 6 12|0
facit L. 1020. L. 6.

43) AGAINE.

1 — 56 2/3 — 360
9
1 — 17|0 — .40
1 L. 8.10. 8.10.
320
20
340
3
fac. L. 1020.

44) AGAINE.

1 — 56.8. — 360
112
680
10. sh. is 1/2 L. 340
fac. L. 1020.

45) AGAINE.

1 — 56.8. — 360
112
XZ — Ø8Ø — 3ØØ
1 34 30
ZØ 30
1
facit L. 1020.

46) AGAINE.

360 — 2. 16 8.
720
180 — . 10. sh. is 1/2 L.
120 — 6.8 D. is 1/3 L.
facit L. 1020.

47) AGAINE.

360 — . 568 D.
20520 — 57. sh. lesse 4 D. is
120 — 1/3 of a sh.
2040|0
L. 1020.

48) AGAINE.

360 — 2.16.8. D.
60. 2. 5/6 L.
420 17
facit L. 1020.

49) AGAINE.

360 — 2. 16.8.
260 † 2 5/6 L. is 3. L. lesse 1/6
360 †
360 †
L. 1080
60 —
facit L. 1020.

50. AGAIN·

50) AGAIN.

360. — 2 — 16 — 8

100 - 200 — 1600 — 800
100 — 200 — 1600 — 800
100 — 200 — 1600 — 800
40 —. 80 —. 640 — 320
20 —. 40 —. 320 — 160

L. 720 — 576|0 — 2880. D.

L. 720 — 288. L. — 24. |0. sh.
L. 288 — 12. L.
L. 12

Facit L. 1020.

51) AGAIN.

360 — 56 — 8. D.

200 — 11200 — 1600
100 —. 5600 —. 800
50 —. 2800 —. 400
10 —. . 560 —. . 80
. . 240 —.

sh. 2040|0

facit L. 1020.

52) AGAIN.

360 — $56\frac{2}{3}$ sh.

200 — $11333\frac{1}{3}$
100 — $.5666\frac{2}{3}$
60 — . 3400-

sh. 2040|0

fac. L. 1020.

53) AGAIN.

360 — $56\frac{2}{3}$ sh.

360 — 20160
. 240

sh. 2040|

facit L. 1020.

54. AGAIN.

$56\frac{2}{3}$ — 360
12

680 — 120
340

facit L. 1020.

55) AGAIN.

360 — $56\frac{2}{3}$
3

1080 — 170

900 — 153000
100 —. 17000
. 80 —. 13600

18360|0 sh.
9180. L.
9

facit L. 1020.

56) AGAIN.

$56\frac{2}{3}$ — 360

20 — 360
20 — 360
10 — 180
5 —. 90
1 —. 18
$\frac{2}{3}$ —. 12

fac. L. 1020.

57) AGAIN.

$56\frac{2}{3}$ — 360

40 — 720
10 — 180
$6\frac{2}{3}$ — 120

facit L. 1020

57) AGAIN

$56\frac{2}{3}$ — 360

50. sh. is 2. $\frac{1}{3}$ L. 900
6. sh. is $\frac{1}{10}$ L. 108
18

2. sh. is $\frac{1}{9}$ L. . 12

facit L. 1020.

59) AGAIN.

59) AGAINE.

1. $16\frac{2}{3}$ —— 360

5|0. sh.

L. 2. 10 sh. —— 900

L. 300

L. 720

fac. L. 1020

60) AGAINE.

2. 16. 8. —— 360

$\frac{1}{30}$ —— . 12

$\frac{1}{4}$ —— . 90

$\frac{1}{20}$ —— . 18

$\frac{1}{4}$ —— 180

720

facit L. 1020.

61) AGAINE.

2. 16. 8. —— 360

L. $2\frac{5}{6}$ 720

3. is $\frac{1}{2}$ of 6. L. 180

2. is $\frac{1}{3}$ of 6. L. 120

fac. L 1020.

62) AGAINE.

2. 16. 8. —— 360

—— 6

xz 5

$\phi\phi$ 4

$z A\phi$ 3

720

10. sh. is $\frac{1}{2}$ L. 180

6. sh. 8. D. is $\frac{1}{3}$ L. 120.

fac. L. 1020.

63) AGAINE.

2. 16. 8. —— 360.

2520

$\frac{17}{6}$ $6xz\phi$

facit L. 1020.

64) AGAINE.

2. 16. $\frac{3}{5}$ —— $3\phi\phi$

$\frac{17}{6}$. 60

420

fac. L. 1020.

65) AGAINE.

2. 16. 8. —— 360

17 6120 360

6 —— 1

6

fac. L. 1020.

66) AGAINE.

2 16. 8. —— 360

L. $2\frac{5}{6}$ $\frac{360}{1}$ $\frac{1800}{6}$ Or 300

720

fac. L. 1020.

67) AGAINE.

$56\frac{2}{3}$ —— 360

170 61200 360

3 —— 1

3

2040|0. sh.

facit L. 1020.

68) AGAINE.

$56\frac{2}{3}$ —— 360

18. L.

108

90 :

12

facit L. 1020.

69) AGAINE.

69) AGAINE.

$56\frac{1}{8}$ —— 360 lb

18. L.

$566\frac{2}{3}$	10
$283\frac{1}{3}$	.5
$113\frac{2}{3}$	.2
$56\frac{2}{3}$	.1

L. 1020.

70) AGAINE.

$56\frac{2}{3}$ —— 360

170	18. L.
6	6 L.

L. 1020

71) AGAINE.

$56\frac{2}{3}$ —— 360

18. L.

$566\frac{2}{3}$	10
$453\frac{1}{3}$	.8

fac. L. 1020

72) AGAINE.

lb L sh d lb

1 — 2 — 16 — 8 — 360

360 360 360

720

288

.12

facit L. 1020.

73) AGAINE.

L sh d lb

3 — lesse — 3 — 4 — with 360 — 6

18. L. lesse — L 1. — . —

90. L. lesse — L. 5. — . — 5

360. L. lesse L. 20. — . — 4

1080. L. L. 60. — . — 3

60. L. lesse.

1020. L.

74) AGAINE.

lb sh lb

1 — $56\frac{2}{3}$ — 360

$56\frac{2}{3}$

18000	
2160	
240	
2040|0	

fac. L. 1020.

75) AGAINE.

lb sh lb

1 $56\frac{2}{3}$ 360

8

2880

7

20160	
120	
120	
sh. 2040|0	

facit L. 1020.

76) AGAINE.

lb sh lb

1 — $56\frac{2}{3}$ — 360 — 9 } 54

3240 — 6 }

19440

720 2—2

240 $56\frac{2}{3}$ sh.

2040\|0

facit L. 1020.

77) AGAINE.

lb sh lb

1 — $56\frac{2}{3}$ — 360

1 — $56\frac{2}{3}$ — 18. L. — 7 } 28

126 — 4 }

540

2—2

1008 ——

12 $56\frac{2}{3}$

facit L 1020.

78) AGAINE.

lb sh d lb

1 — 56 — 8 — 360

56. 8.

L. 1008

L. 12

fac. L. 1020.

79. AGAINE.

(79) AGAINE.

lb	sh	lb
1	$56\frac{1}{3}$	360
		720
	$4\frac{11}{11}$	4320
		17280
		3120
		sh.20400

fac. L. 1020.

(80) AGAINE.

lb

1 — $2\frac{1}{6}$ — 360

36 — 17 — 2160

— 9

153

— 8

1224

— 6

7344

— 5

36730

6 —

2120

6 —

facit L. 1020.

Thus much concerning NUMERATION, and the ſeverall changes upon the Propoſition in MULTIPLICATION, deſiring in the ſame your gentle *Acceptation*; which granting, you oblige me with *future* endeavours, to

Remain Yours

JohnDafaDnhoJ
ohnDafffaDnho
hnDaffoffaDnh
nDaffororffaDn
Daffornnroffa D
affornEnroff a
Daffornnroffa D
nDaffororffaDn
hnDaffoffaDnh
ohnDaffffaDnho
JohnDafaDnhoJ

THE

THE MONETH-BOOK.

OR

A Monethly Survey of the *Debts* and *Exchanges* that are to be *Received*, or *Payd*; as likewiſe their *daies* when each *ſumme* is due.

ANNO 1633.

IN AMSTERDAM.

NOTA

The Reaſon why this Nomination of the place is here entred IN AMSTRDAM, is becauſe the *Waſte-books* out of which this *Moneth-book* is taken) were *by me* compiled in *Amſterdam*; again, their Progreſſe runs above 16. Moneths, whereas the *Waſte-book* compiled in *London* is but of 7. Moneths time, as is related in the Preface following.

COURTEOUS READER,

IN *the fourth place of this Dialogue,* fol. 4. *and* 5. *I made mention of* ſeverall Books *requiſite for Merchants : amongſt the ſame,* I omitted *to ſpeak of this* Moneth-book, *(whoſe proper place was not to be entred there, but more properly at the* End *of the ſecond Waſte-books Leager, before the Factor-book) which for it's* Requiſiteneſſe *is no way leſſe uſefull than any of the other there mentioned Books.*

In this Book a Merchant entreth upon the Left-hand, or Debitor-ſide, *under each* Moneths name, *the* Time; *and* People *that owe unto him, whether it be for* Wares ſold, *or for* Accepted Exchanges : *and in the Line he expreſſeth the* Day *and* Moneth *where ſuch a ſum or ſums are to be found in the* Waſte-book, *to ſhew preſently the* Originall *of the Debt.*

But if it be a ſum that is to be payd us at 3. *and* 3. *moneths time, enter each part under the* Day *of the* Moneth when it is due, *and the* time where to finde it in *the Waſte-book, as is inſtanced the* 25. *of April,* 1634. *in the parcell of* David Darling; *and when the ſum is payd to you, or Aſſigns, then make a* ✝ *Croſſe in the Margin, before the* Day of the Moneth, *which ſignifieth that you are payd ; and thoſe ſums that remain* un-croſt, *ſhew that they are as yet un-payd, as by the inſtances in this Book may appear.*

EXAMPLE.

The ſecond of May 1934. David Darling is not croſt, *becauſe he hath not payd, as may appear by the* Leagers concluſion *in his account : two other ſums are not Croſſed, the* 15. *and* 30. *of* July, *becauſe they are not due ;* Reaſon, *for our Waſt-book endeth the* ſeventh of May, *and thoſe two ſums are not due untill in* July ; *therefore they could not be Croſt : upon the like occaſion ſtandēth the parcell un-croſt, in date the* 30. *of October.*

But if any ſum be due in May, *and the* Payer *payeth only part in this Moneth, and promiſeth the Reſidue in* June, *then Croſſe the ſum in* May, *and enter the remainer in* June *upon the promiſed day ; or if there be no appointed day, but that the* Payer *ſaith to pay the reſidue in the next Moneth. then enter a day* when you finde it fitting *to call for that Remainer.*

Having

To the Courteous Reader.

Having thus at large spoken of the Debitor-side, *the same being well apprehended, the lesse may serve for explication of the* Creditor-side : *upon which side we are to enter under each* Moneths name, *the* Time, *and* People *that are to have of us ; whether for* Wares bought, *or for* Exchanges by us accepted : *and when we have payd them then we crosse them ; and what we have not payd remaineth uncrost.*

Here you have in brief a touch of this Books Requisiteneſſe : *for this Book being duely and truely entred, sheweth a Merchant instantly* what monies *are to be* Recived, *and* payd in each moneth, *and upon* what Dayes *expired ; by which means he plainly discerneth with what* Debitors *he can pay his* Debt-demanders *every day in each Moneth, but the actuall use thereof will best approve it self in the Monethly exercise.*

This Book may be in Folio, *and again in the same, but one Moneth at most (although this being onely a Proof-book, I enter many) upon each Leaf. Some Merchants allot unto* January 2 *or ; leaves, and so of all other, keeping still the same Moneth upon occasion, as the Occurrances shall proffer; for the* alteration *or* change *of the yeere being written in the Margin, sheweth the* time *and* Yeer *that you are in, although your Book serve for many yeers.*

Again, the yeers may be distinguished from each other with a line, stretching from the Moneth-line *to the* Mony-line, *as in the Moneth of* January *is instanced ; and so I passe forward to some few Instances ; gathered from the* last two Waste-books, *compiled in Amsterdam ; because the Waste-booke compiled in London is but of a* short extent *in respect of the* time : *for that beginneth in* January 1633. *English style, and endeth the* 20. *of* July, 1934. *the same style which are onely 7 Moneths progresse in the Art : but the other two Waste-books are of above* 16. *Moneths continuance and therefore have more examples to garnish the Booke withall.*

Thus much for Instruction ; followeth some Instances of the Moneths in Order : *and first of the Passages in*

JANUARY.

			Anno 1633. *in Amſterdam.*	Guil.	ſti.	
			JANUARY.			
	✝	19	*Daniel Beef*, as in date 1. preſent —— —— ——	1017	. 3	—
	✝	30	*Gerard Frind*, as in date 12. preſent —— —— ——	.525	12	—
1634.	✝	3	*Suſanna Peeters Orphans*, as in date 15. November, 1633. —	1083	—	—
			Anno 1633. FEBRUARY.			
	✝	28	*Suſanna Peeters Orphans*, as in date 5. January. —— ——	60	—	—
1634.	✝	28	*Suſanna Peeters Orphans*, as in date 3. March, 1633. ——	60	—	—
			Anno 1633. MARCH.			
	✝	30	*Wiliam Ducket*, as in date 13. preſent —— ——	3067	11	—
1634.	✝	2	*David Darling*, as in date 22. December, 1633. —— ——	7590	—	—
	✝	20	*David Darling*, as in date 25. February 1634. —— ——	1093	13	—
	✝	10	*Suſanna Peeters Orphans*, as in date 2. preſent, 1634. ——	4580	—	—

		Anno 1633. *in London.*	Guil.	li.	
		JANUARY.			
✠	26	*Gerrard Frind*, as in date 1. preſent	465	10	.8
✠	30	*Daniel Beefe*, as in date 12. preſent	1344	—	—
		Anno 1633. FEBRUARY.			
✠	27	*Jacob Honger*, as in date 5. January	50	—	—
1634. ✠	27	*Jacob Honger*, as in date 3. March, 1633.	50	—	—
		Anno 1633. MARCH.			
✠	30	*Jacob Honger*, as in date 13. preſent	9930	16	—

			Anno 1633. in Amſterdam.	Guil.	ſti.	
			APRIL.			
✠	1		*Alexander Ham*, as in date 5. January. — — —	360	—	—
✠	21		*Wililam Ducket*, as in date 31. January. — — —	2000	—	—
1634 ✠	1		*Alexander Ham*, as in date 3. March, 1633. — — — —	.360	—	—
			Anno 1634. MAY.			
	2		*David Darling*, as in date 22. December, 1633. — —	4000	—	—
			Anno 1633. JUNE.			
✠	14		*Daniel Beefe*, as in date 13. March. — — — — —	1030	—	—
✠	27		*Faques Folyt*, as in date preſent — — — — —	.330	—	—

		Anno 1633. *in Amſterdam.*	Guil.	ßi.
		OCTOBER.		
✝	14	*Chriſtopher Prume*, as in date 31. May.	2214	— —
		Anno 1633. NOVEMBER.		
		Anno 1633. DECEMBER.		

AN INTRODUCTION TO Merchants Accounts,

CONTAINING

Five distinct QUESTIONS or ACCOUNTS.

The

1 An easie question to enter *Beginners*, with *Instructions* to Post, stated two severall wayes, upon severall suppositions.

2 A question of a Merchant, adventuring a Stock or Cargazoon with the Purser or Sopracargo of a Ship, who sells the Adventure, and furnisheth Returns, stated two severall ways.

3 A question of *Factorage* or goods received by Consignation and Returns shipt off, with an *Analysis* thereto belonging.

4 A question of a ships fraightment, with *Instructions* to keep ship Accounts.

5 A question of double Exchanges.

Compiled by *John Collins* Student in the Mathematicks, late Professor of writing, Merchants Accounts, &c.

And may serve as an Appendix to the Merchants Myrrour lately reprinted.

LONDON,

Printed by *James Flesher* for *Nicholas Bourn*, at the South entrance of the Royall Exchange, 1653.

Courteous Reader,

IF Thou be ſtill unexperienced, and deſireſt to reape ſome benefit by theſe queſtions, let me adviſe thee to write out the Journalls of ſome of theſe accounts omitting the Relative Numbers in the Margent, of the which ſee Section the ſeventh following; and are not to be made, till the parcell is entirely poſted; which that thou mayſt be the better enabled to doe, I have annexed the Directions following: or at leaſt let me adviſe thee to prick and examine over the ſaid queſtions: The account it ſelfe will teach thee to ballance, the Ballance of each account being entred out of the Leager at the end of the Journall parcels.

JOHN COLLINS.

DIRECTIONS
TO POST
Or tranſport the Journall into the Leidger,

I. *For the words of expreſsion.*

1. WHere you have many Debitors and one Creditor proceed in order as they come, but where you have one Debitor and many Creditors, it is beſt (in my opinion) to poſt all the Creditors firſt, and the Debitor laſt; in regard by this means, the figures of reference are firſt entred in the Journall.

2. Immediately after the word To which is alwayes uſed on the Debitor ſide, muſt follow the name of that account that is diſcharged, the Word By is alwayes uſed on the Cr. ſide, and after it followes the name of the account that is charged.

3. All Accounts of Wares, Voyages, Commodities, ought to be poſted at large in all the particulars, with a column ruled in the middle therein, to expreſſe the number, weight, or meaſure of the commodity, by help whereof the number and quality of the goods unſold, may be knowne.

4. Upon the account of Wares, it is beſt to expreſſe the weight and price, and on the Buyer or Sellers account the time and manner of payment, if room permit: And here note that it is unuſuall to uſe above one line in a parcell in the Leager; and now though wares or commodities are poſted at large, yet there is no ſuch neceſſity, that other accounts be the like.

2. *For the manner.*

5. Diſcover by the Alphabet where that account ſtands in the Leager, you are to charge, or if the account be not yet entred, frame an account in a ſpare room, entring the title in a fair *Italian* hand, and in the Calender, the folio where that account ſtands; then in the outwardmoſt verge enter the yeer, and in the firſt ruled ſpace, the page of the Journall where that parcell ſtands, in the next the moneth, afterwards the day, then the words of the parcell, and in the next ruled column the page of the Leager where that parcell ſtands Creditor, or if many Creditors, before the column figures expreſſing where thoſe Accounts ſtand; and finally the ſumme ſo charged, thus is the Debitor parcell entred, the like in ſeverall accounts for many Debitors, when you have but one Creditor.

6. Turn to the folio in the Leager where that parcell is to be diſcharged or made Cr. and there entring as before the yeer, page of the Journal, month, Day, Words of the parcell page or pages of the Leager where entred Dr. and finally the ſumme; thus is the Creditor parcell entirely entred, the like for many Creditor parcels in ſeverall accounts, when you have but one Debtor.

7. Laſtly in the Journall draw a line between the terms $\frac{\text{Dr.}}{\text{Cr.}}$ above the ſaid line enter the page of the Leager, where that or thoſe parcels ſtand charged or made Debitor, and under the line, the page or pages where the ſaid parcell or parcels are diſcharged or made Creditor: obſerving by the way that every parcell is charged and diſcharged for the ſame ſumme, either in groſſe, or at length.

For the better explanation whereof, ſuppoſe I were to poſt theſe parcels.

(3.) page Journall.		The 2d. *Fanuary* (1651.)	Sterl. l.	sh.	d.	L.	sh.	d.
4	Dr	*John Speed* for the ſumme of *jC* l. and is for ſo much owing by him due the 7th *April* following as *per* his obligation.	100	00	00			
6	Dr	*Thomas Fenkins* owing by him due 7. *Iune* following.	50	00	00			
7	Dr	*Thomas Brooker* owing by him due 7th *May*.	40	00	00			
9	Dr	*William Law* owing by him due the 7th *Iuly*.	110	00	00			
5	Cr	Stock for the particulars as above.	300	00	00	300		

Again ſuppoſe the 7th day following, you have compounded to rebate at 8. *per Centum* ſimple intereſt, being to receive the money preſent, and are to poſt the parcels of rebate, which ſuppoſe to ſtand on the other ſide in the 4th page of the Journall, and then finding by the Alphabet or Calender, that theſe Leager accounts ſtand in ſuch folio's as are here expreſſed, *viz.* in folio, 4, 6, 7, 9. 5. theſe mens accounts muſt be poſted as is here ſhewed; but in the account of ſtock, the Debtor of Creditor parcell, or both, may bee poſted briefe or long, as you beſt approve.

The 7th *Fanuary*. (1651.)

(4. page.)								
5	Dr	Stock for the ſumme of *viij* l. *xvj* s. *ix* d. and is for ſeverall ſummes allowed the Creditors following in rebate, the reſt payable, *Contanti*.						
4	Cr	*John Speed* for the ſumme of *j* l. *xix* s. *ij* d. and is for three moneths rebate of *jC* l. allowed him being not due till the 7th of *April*, and is now payable at demand.	01	19	02			
6	Cr	*Thomas Fenkins* for five moneths rebate of *L* l.	01	12	03			
7	Cr	*Thomas Brooker* for foure moneths rebate of *lx* l.	01	00	09			
9	Cr	*William Law* for ſix moneths rebate of *C* l.	04	04	07			
			08	16	09	08	16	09

This form of ruling a Leager I esteem the best because the same points direct for ruling both sides, and you may begin at which end you please of a book so ruled; but because this form takes up much room, and the Columnes relating to the page of the Journall, are thought superfluous (especially in these small accounts) and the day of the moneth expressed in the Leager is a sufficient directory to find the page of the Journall, therefore in such cases the form of ruling used in the second, third, and fourth questions, is very approveable.

yeare of the Lord.	page of the Journall.	Moneths of the yeare.	Dayes of the moneth.		page of the Leager where Creditor			
Folio(4) 1651	of 3	the Leager January	2	*John Speed* Debitor To stock owing by him due the the 7th *April*	5	100	00	00
(6) 1651	3	January	2	*Thomas Jenkins* Dr To stock owing by him due the 7th of *June* following.	5	50	—	—
(7) 1651	3	January	2	*Thomas Brooker* Dr To stock owing by him due the 7th *May* next	5	40	—	—
(9) 1651	3	January	2	*William Law* Dr To stock owing by him due the 7th of *July* next.	5	110	—	—
(5) 1651	4	January	7	Stock (posted briefe) Dr To *John Speed*, &c. allowed on rebate, as in Cr. fol. 4,6,7,9.	—	08	16	09
(5) 1651	4	January	7	Stock (otherwise at large) Dr To *Iohn Speed* for three Moneths rebate of jC l. allowed him.	4	01	19	02
	—	ditto	—	To *Tho: Ienkins* for 5. Months rebate of L l.	6	01	12	03
	—		—	To *Tho: Brooker* for 4. Months rebate of xL l.	7	01	00	09
				To *William Law* for six Moneths rebate of jC. x l.	9	04	04	07

Yeare.	page Journall.	Moneths.	Dayes.			page of the Leager where Debitor	L.	sh.	d.
									(4)
				Per contra John Speed.	Creditor				
1651	4	January	7	By ſtock for three moneths rebate of *jC*l.	——	5	01	19	02
									(6)
				Thomas Fenkins per contra.	Cr				
1651	4	January	7	By ſtock for five moneths rebate of *L*l.	——	5	01	12	03
									(7)
				Thomas Brooker	Cr				
1651	4	January	7	By ſtock for four moneths rebate of *x L*l.	——	5	01	00	09
									(9)
				Per contra.	Cr				
1651	4	January	7	By ſtock for ſix moneths rebate of *jCx*l.	——	5	04	04	07
									(5)
				Stock *per contra.*	Cr				
1651	3	January	2	By *John Speed*, &c. owing as in their accounts in folio 4, 6, 7,	Dr	9	300	00	00
									(5)
				Stock at large.	Cr				
1651	3	January	2	By *John Speed* owing by him due the 7th *April*	---	4	100	---	---
		ditto		By *Thomas Fenkins* owing by him due the 7th *June*	---	6	50	---	---
				By *Thomas Brooker* owing by him due the 7th *May*	---	7	40	---	---
				By *William Law* owing by him due the 7th *July*.	---	9	110	---	---

A waſt queſtion to enter Beginners.

This firſt queſtion following is otherwiſe ſtated in the ſecond queſtion of this Introduction, where it is ſuppoſed that *Joſeph Berkinhead* a Merchants Apprentice taketh up and ſelleth part of theſe goods by his Maſters order, who in the mean while is abſent in the Country, at whoſe return he delivereth in the account there ſtated, being there done without Journall parcells, or an account of Caſh.

The Question.

A Merchant receiveth for his own account out of the ſhip *Jonas* ſeverall goods, namely 92 Buts of *Province* Oyle, 16 Searns of *Venice* Sope, and 5 Hogsheads of Capers, which come conſigned to him from his Factors abroad.

March 28 — The twenty eight of *March* (1652)

Inprimis, he taketh up of *James Wells* Salter the ſumme of *jC*l. impreſt in part or in hand of eight Tunne of Oyle more or leſſe bargained for, and ſold the ſaid *James Wells*, the mony being to clear the cuſtome and charges of the ſaid Oyles and other goods. —— 100 00 —

ditto

Item, he diſburſeth in cuſtome and charges of goods the ſumme of *xCj*l *ix*s *iiij*d. as followes.

92 Buts of Oyl whereof two conſumed in Leakage and Fillage in the ſhips Hould, and 9 paſſe cuſtome free for the allowance of Leakage, and 5 *per Centum*, the reſt being 81 contented by weight of part allowing 18 *per Centum* tare, and $7\frac{1}{2}$l to a gallon contained $43\frac{1}{4}$ tunne rated at 32l a tunne at 5 *per Centum* of ditto value is —— 69 04

More diſburſed in Lighterage, Cranage, Carmen, Porters, Wharfe, and Cooperage, as *per* particulars. --- 11 17 00

16 Searnes of *Venice* Sope weighing at the cuſtome houſe (tare of 9 double ſearnes at 28l a ſearne, of the ſingle at 14l a ſearn, and the allowance of 5 *per Centum* abated) 36C neat rated at 3s *per Centum*. —— 5 08 00

More paid charges, Cranage Lighterage Porters, &c. 2 05 04

5 Hogsheads of Capers weighing groſſe 19C 3qrs 14l abating $\frac{1}{3}$ of the whole weight for tare, and the allowance of 5 *per centum* reſts neat 13C. 1qr. is ſuttle 1484l rated at 6d a pound at 5 *per centum* of ditto value is —— 01 17 00

More diſburſed in charges, Cooperage, &c. —— 00 18 ---

91 09 04 — 91 09 04

29 — ditto the twenty ninth.

By Bills of lading, as likewiſe *per* a note received from the Purſer of the ſaid ſhip, the ſaid goods are to pay fraight

Oyles 46 Tunne at 4l a Tunne —— 184 --- ---

5 Hogsheads of Capers making 1 Tunne at ditto rate is 4 --- ---

16 Searnes of ſope containing two Tun at 5l *per* Tunne. 10 --- ---

198 00 00 — 198 00 00

30 — The thirtieth ditto.

Sold *James* Salter 16 Buts of Oyle all filled up containing as *per* Gage 8 Tunne 123 Gallons at 236 gallons a tunne ſold him at *xxxv*l a Tunne, whereof he hath cleared the exciſe, and produceth *ijC xCviij*l. the odde money *iiij*s *ix*d. being abated. —— 298 — —

Whereof he payeth *jC*l in hand, and *xCviij*l more by aſſignation to the Captain of the ſhip *Jonas* in part of his fraight.

Aprill the third 1652.

Aprill 3 Sold to *James Blisset* for ready mony 2 Candy barrells of Oyle containing 34 gallons, drawne out of a deficient Butt, at *ij*l. *x*s. *per* barrell. —— 05 00 ---

More sold him for ready mony 7 single Searnes of *Venetia* white Sope, weight grosse 17*C* 2qrs 24l. tare, 12l. *per* Searn, rests neat, 16*C*. 3qrs 24l. at *ij*l. *viij*s. *per Centum*. —— 40 14 03

45 14 03 | 45 14 03

The fifth ditto.

5 Sold to *Iames Blisset* 9 double Searnes of *Venetia* white Sope weighing as followeth.

	C.	qrs.	s.		C.	qrs.	s.
1	2	--2	---17	7	---2	--2	--27
2	2	---2	---18	8	---2	--2	--16
3	2	---2	---20	9	2	--2	--10
4	---2	---2	---20	brought hither	16	--00	--05
5	2	---2	---22		24	--0	--02
6	2	---2	---20		1	--3	--20 abated for tare at 24l. a Searn.
	16	--00	---05	netto	22	-00	--10 sold him at 2l. *x*s.

55 04 00

the *C*. weight, abating the odde 5d. rests *Lv*l. *iiij*s. ——

Whereof he payeth *v*l. *iv*s. in hand, the rest to stand out 3 moneths.

---

11 ditto the eleventh.

Sold to *John Speed* and Partners 50 Buts of Oyl qt as *per* Gage 6300 gallons all filled up, and makes 26 Tunne, 164 gallons at *xxxvij*l. a Tunne is *ixC*. *Lxxxvij*l. *xiiij*s. *iij*d. whereof they pay *Lxxxvij*l. *xiiij*s. *iij*l. in hand, the rest payable at 3 and 3 Moneths, as *per* two bills, or joynt obligations under their hands, the one for *iiijC L*l. payable the eleventh of *July*, the other for as much payable the eleventh of *October* following, or upon discount at simple Interest of 8 *per Centum* to pay at demand, Broker of this bargain *Elias Baker*. —— 987 14 03

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12 ditto the twelfth.

Payd gaging of 90 Butts of Oyl (at 6d. a Butt) with Cooperage, Cellerage, Leaking pannes and Brokerage of 50 Butts sold *John Speed*, and partners at 1½d. in the l. value as *per* particulars too large here to insert *xxv*l. *viij*s. —— 25 08 00

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20 The twentieth ditto.

Sold to *Iames Blisset* Merchant and Salter of *London* 20 Buts of Oyle qt as *per* Gage 10 Tunne 150 gallons (with 4 empty Buts consumed in the Cellar in Leakage and Fillage, onely a small remnant in one of them allowed him for fillage, all into the bargain) sold him at *xxxviij*l. a Tunne, produceth, abating *iij*s. *ij*d. odde mony *iiijC iij*l. 404 — —

Whereof he payeth *iiij*l. in hand, the rest payable as *per* two obligations, the one for *ijC*l. due the 20 *June* next, the other for as much due the 6 *September* following, or upon discount at 8 *per Centum* simple Intereste, to pay at demand.

Arme the account upon this supposition, that the accounts of the costs of these goods abroad are not as yet come home.

Journall parcels to the former Waſt queſtion.

The xxviij^th *March* (1652)

1 Dr / 1 Cr — Caſh or mony } for the ſumme of *jC*^l. and is for ſo much received of *James Wells* Salter } him impreſt or in hand, in part of a bargain of Oyle } ſold him, and the rate agreed for, and is —— } 100 00 00

ditto.

1 Dr — *Province* Oyles for the ſumme of *Lxxxj*^l. *j*^s. and is for ſo much diſburſed in cuſtome and charges, namely

		L.	ſh.	d.
Paid cuſtom of 90 Buts of Oyl containing 43 ½ Tunnes, all allowances abated at *j*^l. *xij*^s. *per* tunne, is ——	69 04 00			
More diſburſed in Lighterage, Cranage, Carmen, Porters, Wharf & Cooperage, as *per* particulars.	11 17 00			
	81 01 00	81	01	00

1 Dr — *Venice* Sope for the ſumme of *vij*^l. *xiij*^s. *iiij*^d. and is for ſo much paid cuſtome and charges of 16 Searnes — 07 13 04

2 Dr / --- --- — Capers for the ſumme of *ij*^l. *xv*^s. and is for ſo much paid out in cuſtom and charges of 5 hogsheads, as *per* Waſt book 02 15 00

1 Cr — Caſh for the particulars paid out as above. —— 91 09 04 — 91 09 04

The xxix^th ditto.

1 Dr — *Province* Oyles for the ſumme of *jC Lxxxiiij*^l. and is for fraight of 46 Tunne as *per* bill of lading at *iiij*^l. a Tunne 184 00 —

2 Dr — Capers for *iiij*^l. and is for fraight of 5 h'h' laden for a Tun at ditto rate. —— 04 00 —

1 Dr / --- --- — *Venice* Sope for the ſumme of *x*^l. and is for fraight of 16 Searnes laden home for 2 Tunne at *v*^l. *per* Tunne —— 10 00 00

2 Cr — Ship *Jonas* (or owners of ditto ſhip) for the ſumme of *jC. xCviij*^l. and is for the particulars of fraight due as above. 198 00 00 — 198 — —

The xxx^th of *March*.

1 Dr / 1 Cr — *James Wells* / *Province* Oyls } for the ſumme of *ijC xCviij*^l. and is for 16 Buts containing as *per* Gage 8 Tunne 123 gallons, at 236 gallons a Tunne ſold him at *xxxv*^l. a Tunne, he having cleared the exciſe, and produceth *iiij*^s. *ix*^d. more which is abated —— } 298 — —

ditto.

1 Dr — Caſh for the ſumme of *jC*^l. and is for ſo much received from *James wells* in part of 16 Buts of Oyle this day ſold him —— 100 --- ---

2 Dr — Ship *Jonas* for the ſumme of *xCviij*^l. and is for ſo much payd the Captain of the ſaid ſhip in part of his fraight by *Iames VVells* Salter *per* aſſignation. —— 98 00 ---

1 Cr — *Iames VVells* for the ſumme of *jC xCviij*^l. and is for ſo much paid in, and made good by him in full of 16 Buts of Oyl ſold him as above. 198 00 00 — 198 — —

April the third, 1652.

						L.	sh.	d.
1	Dr	Cash for the summe of *xlvj*l. *xiiij*s. *iij*d. and is for so much received of *James Blisset* for goods sold him, as followes.						
1	Cr	*Province* Oiles for *v*l. and is for 2 Candy barrels drawn out of a deficient But sold him at 50s. *per* barrel.	05	00	00			
1	Cr	*Venice* Sope for the summe of *xlv*l. *xiv*s. *iij*d. and is for 7 single Searnes sold him weight grosse 17C. 2qrs. 24l. tare 12l. *per* Searn, rests neat 16C 3q. 24l. at *ij*l. *viij*s. *per* C.	40	14	03			
			45	14	03	45	14	03

The fifth ditto.

2 / 1	Dr / Cr	*James Blisset* / *Venice* Sope for the summe of *Lv*l. *iv*s. and is for 9 double Searnes sold him weighing neat as *per* Wast Book 22C. 0qrs. 10l. at *ij*l. *x*s. *per centum*, abating *v*d. rests as above.				55	04	00

ditto.

1 / 2	Dr / Cr	Cash / *James Blisset* for the summe of *v*l. *iv*s. and is for so much received from him in part of 9 Searnes of Sope sold him, the rest as *per* agreement, being to stand out 3 Moneths.				05	04	00

The eleventh ditto.

2 / 1	Dr / Cr	*John Speed* and partners / *Province* Oile for the summe of *ixC. Lxxxvij*l. *xiv*s. *iij*d. and is for 50 Buts, containing as *per* Gage, 6300 gallons all filled up, and makes 26 Tunne 164 gallons, at *xxxvij*l. a Tunne, is				987	14	03

To pay *Lxxxvii*l *xiv*s. *iij*d. in hand, and the rest at 3 and 3 moneths, as *per* two bills or joynt obligations under their hands, the one for *ivC*l. payable the eleventh of *July*, the other for as much payable the eleventh of *October* following, or upon discount at 8 *per Centum* simple interest to pay at demand, Broker of this sale, *Elias Baker*.

ditto.

1 / 2	Dr / Cr	Cash / *John Speed* and partners for the summe of *Lxxxvij*l. *xiv*s. *iij*d. and is for so much received from them in part of 50 Buts of Oile this day sold them.				87	14	03

The twelfth ditto.

1 / 1	Dr / Cr	*Province* Oiles / Cash for the summe of *xxv*l. *viij*s. and is for so much paid Gauging of 90 Buts with Cooperage, Cellarige, Leaking pannes, and Brokerage of 50 Buts sold yesterday, and is				25	08	—

The twentieth ditto.

2 / 1	Dr / Cr	*James Blisset* / Oiles of *Province* for the summe of *ivC*. *iiij*l. and is for 20 Butts q[t] as per Gage 10 Tunne 150 gallons (with 4 empty Butts consumed in the Cellar in Leakage and Fillage, onely a small remnant in one of them allowed him for Fillage, all into the Bargain) sold him at *xxxviij*l. a Tun, abating *iij*s. *ij*d. odd mony rests as above.				404	—	—

ditto.

1 / 2	Dr / Cr	Cash / *James Blisset* for the summe of *iv*l. and is for so much received from him in part of the Oiles sold as above.				04	00	—

The rest payable as *per* two obligations under his hand, the one for *ij*C*l*. due the twentieth of *June* next, the other for as much due the sixth of *September* following, or upon rebate at 8 *per Centum*, simple Interest to pay at demand.

The Ballance followes.

				To Ballance the former account enter							
	Dr			Ballance for the ſumme of *jM. vC. Lxxxij* l. *xs. ijd*.							
	Cr			Caſh for the Ballance of that account ſtill rem. in cheſt.			225	15	2		
	Cr			Capers of Tholoune for the Ballance disburſed in charges.			06	15	00		
	Cr			*Iames Bliſſet* for the Ballance ſtill owing by him.			450	---	---		
	Cr			*Ioh. Speed* and Partners for the Ballance ſtill owing by them			900	---	---		
							1582	10	02	1582	10 02
	Dr			Province Oyles for the neat proceed of 90. Butts.			1404	05	03		
	Dr			*Venetia* Sope for the neat proceed of 16. Searnes.			78	04	11		
	Dr			Ship *Ionas* ſtill due to the ſaid ſhip for fraight.			100	00	00		
	Cr			Ballance for the particulars above due to the Merchant for the produce of goods ſold, and owing by him for fraight.			1582	10	02	1582	10 02
				Caſh or Mony.	Dr					L.	ſh. d.
1652	1	March	28	To *Iames wells* Salter borrowed upon a bargain of oyl ſold		1				100	--- ---
---	---	ditto	30	To the ſaid received from him the complement of dito bargain						100	--- ---
	2	Aprill	3	To Province Oyles received of *Iames Bliſſet* for two barrels ſold him.						05	--- ---
	---	ditto	---	To *Venetia* Sope received of ditto for ſeven Searns ſold him		-				40	14 03
	---	ditto	5	To *Iames Bliſſet* received in part of nine Searns of Sope ſold		2				05	04 00
	---	ditto	11	To *Ioh. Speed* & Partners received in part of oyls ſold them.		-				87	14 03
	2	ditto	20	To *Iames Bliſſet* received in part of oyles ſold him.		-				04	--- ---
										342	12 06
				Iames Wells Salter of *London*.	Dr						
1652	1	March	30	To Province oyles for 16. Buts ſold him producing		--- 1				298	--- ---
				Province oyles.	Dr						
1652	1	March	28	To Caſh paid cuſtome and charges of |90| Buts.		--- 1				81	01 ---
---	---	ditto	29	To ſhip *Ionas* for fraight of forty ſix tunne at *iv*l. a tunne.		2				184	00 ---
	2	Aprill	12	To Caſh paid gaging Cooperage, Cellarige, Brokerage, and Leaking pannes.		1				25	08 00
			R.	To Ballance for the neat proceed born to that account folio		2				1404	05 03
										1694	14 03
				Sope of *Venetia*.	Dr						
1652	1	March	28	To mony paid cuſtome and charges of |16| Searnes		---- 1				07	13 04
---	---	ditto	29	To ſhip *Ionas* for fraight laden for two tun, at 5l. *per* tun.		2				10	--- ---
			R.	To Ballance for the neat proceed carried thither.		-				78	4 11
										95	18 03

Caſh. Cr

							Lib.	ſh.	d.
1652	1	March	28	By Province Oyls, payd cuſtome and charges of 90. Buts.		1	81	01	---
		ditto	---	By Sope of *Venetia* payd cuſtom and charges of 16. Searns.		---	07	13	04
			---	By Capers payd cuſtome and charges of 5. h'h'.		2	02	15	00
	2	Aprill	11	By Provence Oyls payd gaging Cellarige, Cooperage, &c.		1	25	08	00
			R.	By Ballance born to folio.		2	225	15	02
							342	12	06

Iames Wells. Cr

							Lib.	ſh.	d.
1652	1	March	28	By Caſh received impreſt for a bargain of Oyle ſold him.		1	100	---	---
		ditto	30	By the ſaid received from him in full of Oyles ſold.		---	100	---	---
				By ſhip *Ionas* payable by him to the Capt. in part of fraight.		2	98	---	---
							298	00	

Provence Oyles. Cr

								Lib.	ſh.	d.
1652	1	March	30	By *Iames Wels* Salter, for	16	Buts ſold him for the value of	1	298	00	00
	2	Aprill	3	By Caſh received for two		Candy barrels ſold *Ia. Bliſset.*	---	05	---	---
		ditto	11	By *F. Speed* & partners for	50	Buts ſold them to pay as *per*				
			20	Journall.			2	987	14	03
		ditto		By *Iames Bliſset* for	20	Buts ſold him.	---	404	---	---
					4	Buts conſumed in		1694	14	03
				Leakage and fillage	90	Buts.				

Sope of *Venetia.* Cr

								Lib.	ſh.	d.
1652	2	Aprill	3	By Caſh received for	7	Searns ſold *Iames Bliſset.*	---	1	40	14	03
		ditto	5	By *Iames Bliſset* for	9	Searns ſold him to pay as *per* Jour.	2	55	04	00
					16	Searns ſold for	---	95	18	03

(2)

							L.	sh.	d.
				Capers of *Tholoon*	Dr				
1652	1	Mareh	28	To Caſh payd cuſtome and charges	——	1	02	15	—
	—	ditto	29	To ſhip *Ionas* for fraight laden for 1 Tunne	——	2	04	00	—
							06	15	—
				Ship *Jonas*.	Dr				
1652	1	March	30	To *Ia.Wells* Salter, paid the Capt. by ditto in part of fraight		1	98	—	—
			R	To Ballance due to the ſaid ſhip born to folio	——	2	100	—	—
							198	—	—
				Iames Bliſſet	Dr				
1652	2	Aprill	5	To *Venice* ſope for 9 Searns ſold him upon 3 Months time		1	55	04	00
	—	ditto	20	To *Province* Oyls for 20 Buts ſold him to pay as *per* Journal	—		404	—	—
							459	4	—
				Iohn Speed and Partners	Dr				
1652	2	Aprill	11	To *Prov.* Oyls for 50 Buts ſold them to pay as *per* Journal		1	987	14	03
				Ballance of theſe Accounts	Dr				
			R	To Caſh for the Ballance in Cheſt brought hither	——	1	225	15	02
			R	To Capers of *Tholoon* owing by ditto cõmodity for charges		2	06	15	—
			R	To *Iames Bliſſet* owing by him by conclude of his account--	—		450	—	—
			R	To *Iohn Speed* and Partners owing by them	——		900	—	—
							1582	10	02

							L.	sh.	d.
				Per contra.	Cr				
			R	By Ballance borne to that account folio	——	2	06	15	
				Ship *Jonas*	Cr				
1652	1	March	29	By *Provence* Oyl for fraight of 46 tunne at 4l. *per* Tunne---		1	184	—	—
	—	ditto	—	By *Venice* Sope for fraight of 2 Tunne at 5l. *per* Tunne----		1	10	—	—
	—	—	—	By Capers of *Tholoon* for fraight of 1 Tunne	——	2	04	00	—
							198	00	00
				Iames Blisset	Cr				
1652	2	Aprill	5	By mony received from him in part of sope	——	1	05	04	00
	—	ditto	20	By the said received in part of Oyles sold him	——		04	00	00
			R	By Ballance owing by him born to that account folio	---	2	450	—	—
							459	4	—
				Per contra	Cr				
1652	2	Aprill	11	By Cash received in part of the bargain of Oyl	——	1	87	14	03
			R	By Ballance owing by them payable at 2, 3 Moneths ---		2	900	—	—
							987	14	03
				Ballance *per contra*	Cr				
			R	By *Province* Oyles for the neat proceed of 90 Buts	——	1	1404	05	03
			R	By *Venetia* Sope for the neat proceed of 16 Searns sold off	—		78	04	11
			R	By Ship *Jonas* still due to the said ship for fraight	——	2	100	—	—
							1582	10	02
				The Creditor side of this account of Ballance shewes that there is to be made good to the Merchant for the neat proceed of goods sold, *jM iiijC Lxxxij*l. *x*s. *ij*d. and *jC*l. still owing and payable by him for fraight, and now the Debitor side shewes where this is to be had, namely, *ijC xxv*l. *xv*s. *ij*d. in ready mony, and *jM ijC L*l. in debts standing out not yet received, and the rest the Capers owe for charges on 5h'h' being all yet unsold.					

THE SECOND

QUESTION

BEING THE

SOPRACARGOS

OR

Merchant Adventurers

ACCOUNTS,

STATED

Two ſeverall wayes.

Anno 1651	Copy of an Account received from *Abraham Bateman* at *Yarmouth.*						
Aug.	White Summer Herrings full packed for account of Mr. *Charles Dethick* Merchant of *London.*			Dr	Lib.	ſh.	d.
12	To caſh paid for	17	laſt at *ix*l. *per* laſt bought of *Walter Smith*	——	153	00	00
	To the ſaid paid for	9	laſt bought of *Hugh Corney* at *viij*l *xvj*s. *per* laſt	——	79	---	---
	To the ſaid disburſed in Boat-hire, Expences, Cooperage, and petties			——	01	03	---
	To the ſaid for my proviſions at 1½ *per Centum*			——	03	09	06
R	To Ballance changed into Dollars to carry in the ſhip with me and makes at *iiij*s *vj*d. a Dollar			—— ℔ 15 ——	03	07	06
					240	---	---
Sept.	Copy of an Account received from him at *Alicant* that came by way of *Valentia*						
	Lead 230 Piggs for *Charles Dethicks* account			Dr	Livers	Sols	Dñrs
17	To ſhip *Jonas* made good for fraight of 160 piggs here ſold			—— ₰	60	—	—
	To caſh paid cuſtom and ſiſa of the Lead here ſold at 4½ *per Cent.* of the value			₰	82	01	02
	To the ſaid disburſed in petty charges, Boat-hire, &c.			—— ₰	03	11	08
	To the ſaid for my proviſions at 1½ *per Centum* of the value ſold			—— ₰	27	07	02
R	To *Charles Dethick* his account currant for the neat proceed			—— ₰	1651	---	---
					1824	—	—
	Herrings	26	Laſt or 312 barrels for the ſaid account	Dr			
	To caſh paid fraight of 18 Laſt at ₰ 5 *per* Laſt			—— ₰	90	00	---
	To the ſaid paid cuſtome *pro rato* of two hundred and ſixteen barrels ſold			—— ₰	38	00	---
	To the ſaid for my proviſions of ₰946 at 1½ *per Centum*			—— ₰	14	03	09
R	To account currant for the neat proceed of 216 barrels here ſold			—— ₰	799	16	03
					946	---	---
	Barrillia for account of *Charles Dethick*			Dr			
	To caſh paid for 420 Searnes weight 406 Cargo's netto at ₰24¼ *per* Cargo			₰	2150	10	---
	To the ſaid paid charges Boat-hire, Labourers, and 140 Searns to double caſe ſome of the reſt with package and weighing			—— ₰	15	05	03
	To caſh paid cuſtom *pro rato* there eſtabliſhed.			—— ₰	96	06	---
	To the ſaid for my proviſions of ₰2150--10 at 1½ *per Centum*			—— ₰	32	05	---
					2294	6-	3---
Sept.	Mr *Charles Dethick* his account currant			Dr			
R	To Barrillia for the firſt coſts and charges of 420 Searnes			—— ₰	2294	06	03
R	To Ballance changed into Dollars to carry along in the ſhip at ſeverall prices and made ℔ 189			₰	170	00	00
	This account ſent home by way of *Valentia*			₰	2464	06	03

	Herrings *Per contra*			Creditor	Lib.	sh. d.
	By mony for so much drawn or taken up here *per* bill of exchange				240	— —
	Lead for the said account			Cr	2	S. D.
	By money received for roove 10 rooves a Cargo	160	piggs weight 152 Cargos at 24l the Cargo at Livers 12 *per* Cargo	2	1824	00 00
R	By Lead remaining	70	piggs carried in the ship			
		230	piggs			
	Herrings received for the said account			Cr		
	By money received for	112	barrills at 2 4½ *per* barrill	2	504	— —
	By the said received for	104	barrills at 2 4¼ *per* barrill	2	442	— —
R	By	96	barrills remaining unsold		946	— —
		312				
	Barrillia			Cr		
R	Borne to the account currant the full costs and charges being			2	2294	06 03
	Mr *Charles Dethick* his account currant			Cr		
R	By Ballance brought from *Yarmouth*		℔ 15 is	2	13	10 —
R	By Lead for the neat proceed of 160 piggs here sold			2	1651	— —
R	By Herrings for the neat proceed of 216 barrills here sold			2	799	16 03
	Here 12 Deniers makes 1 Sol and 20 Sols 1 Liver worth 5 shillings sterling			2	2464	06 03

Venetia

Lead 70 Piggs Dr

To money paid fraight of 10 Tunne at 7 piggs to the Tunne at ₤ 20 *per* Tunne ₤ 200 —

To the said paid Lighterage landing porters custome Cottimo Magazeene ₤ 119 07

To the said for my provisions at 1½ *per Centum* ₤ 20 07

R To account currant for the neat proceed of 40 piggs here sold ₤ 1014 10

₤ 1354 —

White Herrings 8 Last or *96* Barrils Dr

To ship *Jonas* made good for fraight and primage at ₤ 13 *per* Last ₤ 104 —

To mony paid custom Cottimo Boat-hire officers fees Warehouse Brokerage ₤ 56 00

To be deducted for a losse of 2 *per Centum* on the Bank money to receive it out of Bank in Dollers ₤ 18 10

To the deducted for my provisions of sale at 1½ *per Centum* ₤ 13 09

R To account currant for the neat proceed ₤ 729 19

921 14

Barrillia 420 Searnes Dr

To cash paid fraight at ₤ 1 *per* Searne ₤ 420 —

To the said paid custome Cottimo Barcage Lazaretto Brokerage, &c. ₤ 466 08

To the said for my provision at 1½ *per Centum* ₤ 84 07

R To account currant for the neat proceed ₤ 4650 —

5620 15

White Sope *Venetia* Dr

To Barrillia for 9 double Searnes of Sope weighing neat 23 kintalls received in barter of 20 Searnes of Barrillia the value bartered is 2 1792 00

To cash paid for 7 single Searnes weighing neat 18 kintalls at 2 78 the kintall is Livers 1404 —

To the said paid custome Cottimo boat-hire and fachines 2 152 18

To provisions at 1½ *per Centum* 2 47 18 ₤

and makes in ₱ of ⅛ or dollers at 2 8-16 ₱ 386 2 3396 16 547 20

per doller

November the ninth at *Venetia*

Mr *Charles Dethick* his account currant Dr

To white Sope for the costs and charges of 16 Searnes ₱ 386 —

To cash lent the Jewish Merchants on Bottomree to lade corn at Ancona bound for Genoa there to be repayed at 12 *per Centum* advance the Resigo borne ₱ 4000 —

R To Ballance remaining in my hands ₱ 308 —

₱ 4694 —

Lead *Per contra* — Creditor

By money received for	4	piggs weight grosse 1240^{l} at ₤ 10 *per* kintalls	₤	124	—
By the said received for	36	piggs weight 12 *M*^{a} 70^{l} at ₤ 102 *per M*^{a}	₤	1230	—
R By	30	piggs left in the hands of *Walter Wolfe*		1354	—
	70	piggs	₤		—

Herrings *Per contra* — Cr

By *Paulo Venier* for 96 barrills sold him at ₤ 8 *di Banco per* barrill wrote in to my credit	₤	768	—
Aggio of the said summe to make Banke mony currant at ₤ 20 *per Centum*	₤	153	14
		921	14

Barrillia — Cr

				Livers	Sols		
By white Sope *per Venetia* for Ballance weight 64 kintalls of white Sope of a good	20	Searnes of barrillia neat bartered away for 9 Searnes fort the value at ₰ 28 is —	₰	1792	00		
By money received for — at ₰ 27 *per* kintal —	200	Searnes weight neat 636 *C.* —	₰	17172	—		
By the said received for at ₰ 25 *per* kintall —	200	Searnes weight neat 63536^{l} —	₰	15884	—	₤	gr
	420	Searnes sold for —	₰	34848	00	5620	15

White Sope *Per contra* — Cr

R By *Charles Dethick* his account currant for the full costs and charges of 16 Searnes there made me good — ₣ 386 —	₤	547	20

Per contra the said account currant — Cr

		₤	gr		
R	By Ballance brought from Alicant —		₣	189	00
R	By Lead for the neat proceed of 40 piggs sold at *Venetia* —	1014	10		
R	By white Herrings for the neat proceed of 8 last there sold —	729	19		
R	By Barrillia for the neat proceed of 420 Searnes sold —	4650	—		
		6394	05	4505	—
			₣	4694	00

Here 24 gr or grosse makes a Duccat and Livers 6--4 Sols is a Duccat and Livers 8 16 Sols a Doller or ₣ of ⅘ and 20 Sols a Liver the ₤ or duccat worth 3^{s} 2^{d} sterling and the ₣ or doller 4^{s} 6^{d}.

Oyles of Province 92 Butts.

	Florins	Dr Sols	Dollers		
To mony payd for 230 Milroes at Florines 28 *per* Milroe	6440	—			
To the ſaid paid for 400 Milroes at Florines 29 is	11600	00			
To the ſaid paid for caske Hoops Pipeſtaves Clapboards, for heading Twiggs Flaggs Cooperage Drink-ſilver to the Marriners Boat-hire Expences, &c.	965	02			
To the ſaid paid cuſtome officers fees, &c.	524	—			
To the ſaid paid Brokerage at 1 *per Centum*	180	04			
To the ſaid for proviſions at 1½ *per Centum* of the value bought	270	06			
	19980	00	4440	00	

Capers of *Tholoone* Dr

To caſh paid for 5 h'h' weight 7 Cargo's 1 quintall Marſellia weight at Florins 90 *per* Cargo is	F	660	—		
To the ſaid paid for cask cuſtome, Bote-hire, Cooperage, Brokerake, and Drinkſilver		149	02	Dollers	
To the ſaid for my proviſions at 1½ *per Centum*		09	10		
		819	—	182	— —

At *Tholoon* 17 *February* 1651.

Charles Dethick his acccount currant Dr

		Dollers		
To Oyles of Province for 92 Butts coſt with all charges	℔	4440	—	—
To Capers of *Tholoon* for 5 h'h' coſt with all charges	℔	182	—	—
R To Ballance due by conclude of this Account	℔	166	—	—
		4788	—	—

Copy of the Account of the Seales of the returnes delivered in by *Joſeph Berkinhead* to his Maſter, the Waſt Book whereof is laid down in the firſt queſtion of this Treatiſe.

1652 March 30 *James Wells* Salter of *London* Dr

	Lib.	ſh.	d.
To Province Oyles for 16 Butts q^t^ as *per* Gage 8 Tunne 123 gallons ſold him at *xxxv*^l^ a Tunne abating the odde mony reſts	298	—	—

1652 March Province Oyles 50 Butts for account of *Charles Dethick* Dr

28	To money payd cuſtome as *per* Waſt Book	69	04	00
28	To the ſaid paid Lighterage, Cranage, and charges	11	17	—
29	To ſhip *Jonas* for fraight home of 46 Tunne at 4^l^ *per* Tunne	184	00	—
Ap. 12	To money paid Gaging Cooperage, Cellarige, rokerige, Leaking pannes	25	08	00
R	To account currant for the neat proceed 86 Butts ſold	1404	05	03
		1694	14	03

Oyles *per Contra* — Creditor

R By *Charles Dethick* his account currant born thither — ℔ — 4440

Capers *per Contra* — Cr

R By account currant for the Ballance born thither — ℔ — 182

Per Contra the said Account currant — Cr

By mony received at *Genoa*, in full of ℔ 4000 lent out on Bottomree with 12 *per Centum* advance is — ℔ — 4480

R By Ballance brought from *Venetia* — ℔ — 308

℔ 4788

Here 12 Sols is a Florine and 54 Sols a Dollar worth 4ˢ 6ᵈ

1652 March — *Fames Wells per Contra* — Creditor

28 By money taken up impreſt or in hand in part of a bargain of Oyle — 100

ditto 30 By ſhip *Fonas* for an aſſignment made over payable to the Captain of the ſaid ſhip in part of fraight due — 98

By money received from him in full — 100

298

1652 March — Provence Oyles *per Contra* — Creditor

30	By *Fames Wells* Salter for	16	Buts ſold him for the value of	—	298	00
Apr. 3.	By money received for two		Candy barrells drawne off ſold *Iam. Bliſſet*		05	00
11	By *John Speed* and partners	for 50	Buts ſold them for part money in hand			
21	and the reſt upon time	----	the whole being	—	987	14 03
	By *Iames Bliſſet* for ----	20	Buts ſold him producing	—	404	---
	Conſumed in Leakage ---	4	Buts and fillage	—	1694	14 03
		90	Buts			

Oyles of Province 92 Butts.

		Florins	Dr Sols	Dollers		
	To mony payd for 230 Milroes at Florines 28 *per* Milroe	6440	—			
	To the said paid for 400 Milroes at Florines 29 is	11600	00			
	To the said paid for caske Hoops Pipestaves Clapboards, for heading Twiggs Flaggs Cooperage Drink-silver to the Marriners Boat-hire Expences, &c.	965	02			
	To the said paid custome officers fees, &c.	524	—			
	To the said paid Brokerage at 1 *per Centum*	180	04			
	To the said for provisions at 1½ *per Centum* of the value bought	270	06			
		19980	00	4440	00	

Capers of *Tholoone* Dr

	To cash paid for 5 h'h' weight 7 Cargo's 1 quintall Marsellia weight at Florins 90 *per* Cargo is F	660	—			
	To the said paid for cask custome, Bote-hire, Cooperage, Brokerake, and Drinksilver	149	02	Dollers		
	To the said for my provisions at 1½ *per Centum*	09	10			
		819	—	182	—	—

At *Tholoon* 17 *February* 1651.

Charles Dethick his acccount currant Dr

		Dollers		
	To Oyles of Province for 92 Butts cost with all charges ℔	4440	—	—
	To Capers of *Tholoon* for 5 h'h' cost with all charges ℔	182	—	—
R	To Ballance due by conclude of this Account ℔	166	—	—
		4788	—	—

Copy of the Account of the Seales of the returnes delivered in by *Joseph Berkinhead* to his Master, the Wast Book whereof is laid down in the first question of this Treatise.

1652 March 30 — *James Wells* Salter of *London* Dr

		Lib.	sh.	d.
	To Province Oyles for 16 Butts q^t as *per* Gage 8 Tunne 123 gallons sold him at *xxxv*^l a Tunne abating the odde mony rests	298	—	—

1652 March — Province Oyles | 50 | Butts for account of *Charles Dethick* Dr

28	To money payd custome as *per* Wast Book	69	04	00
28	To the said paid Lighterage, Cranage, and charges	11	17	—
29	To ship *Jonas* for fraight home of 46 Tunne at 4^l *per* Tunne	184	00	—
Ap. 12	To money paid Gaging Cooperage, Cellarige, rokerige, Leaking pannes	25	08	00
R	To account currant for the neat proceed 86 Butts sold	1404	05	03
		1694	14	03

Oyles *per Contra* Creditor

R By *Charles Dethick* his account currant born thither ——— ℔ 4440

Capers *per Contra* Cr

R By account currant for the Ballance born thither ——— ℔ 182

Per Contra the said Account currant Cr

By mony received at *Genoa*, in full of ℔ 4000 lent out on Bottomree with 12 *per Centum* advance is ——— ℔ 4480

R By Ballance brought from *Venetia* ——— ℔ 308

℔ 4788

Here 12 Sols is a Florine and 54 Sols a Dollar worth 4ˢ 6ᵈ

Fames Wells per Contra Creditor

1652 March 28 By money taken up impreſt or in hand in part of a bargain of Oyle ——— 100

ditto 30 By ſhip *Fonas* for an aſſignment made over payable to the Captain of the ſaid ſhip in part of fraight due ——— 98

By money received from him in full ——— 100

298

Provence Oyles *per Contra* Creditor

1652 March 30	By *Fames Wells* Salter for	16	Buts ſold him for the value of ———	298	00	---
Apr. 3.	By money received for two		Candy barrells drawne off ſold *Iam. Bliſſet*	05	00	---
11	By *John Speed* and partners	for 50	Buts ſold them for part money in hand			
21	and the reſt upon time	----	the whole being ———	987	14	03
	By *Iames Bliſſet* for ----	20	Buts ſold him producing ———	404	---	---
	Conſumed in Leakage ---	4	Buts and fillage ———	1694	14	03
		90	Buts			

			L.	sh.	d.
1652 March	Sope of *Venetia* for account of *Charles Dethick*	Dr			
28	To *Mony* payd custome and charges of 16 Searnes	—	07	13	04
29	To Ship *Jonas* due for fraight laden for two Tunne at v^{l} *per* Tunne	—	10	---	---
R	To account currant for the neat proceed	—	78	04	11
			95	18	03
1652 March	Capers of *Tholoone* for the said account	Dr			
28	To Cash paid custom and charges of 5 Hogsheads	—	02	15	---
29	To Ship *Jonas* for fraight	—	04	00	---
			06	15	—
1652 March	Owners of Ship *Jonas*	Dr			
30	To *James Wells* Salter receivable from him by assignment in part of fraight	---	98	---	---
R	To Ballance due to the said ship born to the account currant	—	100	00	---
			198	—	—
1652 Aprill	*Iames Blisset*	Dr			
5	To *Venice* Sope for 9 Searnes sold him upon 3 moneths time	—	55	04	---
20	To *Province* Oyles for 20 Buts sold him to pay *iiij*^{l} in hand, and the rest at two payments, as appeares at large by specialty	—	404	—	—
			459	04	—
1652 Aprill	*John Speed* and Partners	Dr			
11	To *Province* Oyles for 50 Buts sold them to pay part in hand, and *ixC*^{l} in halfes at 2, 3 moneths time or to discount	—	987	14	03
	The account currant for my Master Mr *Charles Dethick* Merchant of *London*.	Dr			
R	To Capers of *Tholoon* for disbursements and charges on 5 h'h'	—	06	15	00
R	To *Iames Blisset* owing by him for goods sold, for the which the goods have credit, and is here wrote back	—	450	—	---
R	To *John Speed* and Partners owing by them for goods sold here wrote back	---	900	—	---
R	To Ballance due to my Master upon this account which is in my hands in ready mony at his disposall.	—	225	15	02
			1582	10	02

1652 Aprill	*Venice* Sope	Greditor			
3	By mony received for 7 Searns neat 16C 3q^{r}. 24^{l} sold *Iames Blisset* for ----		45	14	03
5	By *Iames Blisset* for 9 Searnes neat 22 --0 --10 sold him upon time ---		55	04	00
			95	18	03
	Capers *per contra*	Cr			
R	By Ballance for the Charges borne to my Masters account currant ———		06	15	—
1652 March	*Per contra* Ship *Jonas*	Cr	Lib.	sh.	d.
29	By *Province* Oyles for fraight of 46 Tunne at 4^{l} *per* Tunne ———		184	—	—
—	By *Venice* Sope fot fraight of two Tunne at v^{l} ———		10	—	—
—	By Capers for fraight of 5 h'h' laden aboard for one Tunne ———		04	00	00
			198	00	00
1652 Aprill	*Iames Blisset*	Cr			
5	By money received from him in part of Sope ———		05	04	—
20	By the said received in part of Oyles sold him ———		04	—	—
R	By Ballance still owing by him borne to my Masters account currant ———		450	—	—
			459	04	—
1652 Aprill	*Per contra John Speed* and Partners	Cr			
11	By money received from them in part of Oyles sold ———		87	14	03
R	By Ballance owing by them borne to the account currant ———		900	—	—
			987	14	03
	Charles Dethick his account currant	Cr			
R	By *Province* Oyles for the neat proceed of 90 Butts sold ———		1404	05	03
R	By *Venice* Sope for the neat proceed of 16 Searnes sold ———		78	04	11
R	By Ship *Jonas* still due to the Owners for fraight, which I here write back to my Masters credit in regard the goods are charged and the debt still payable		100	—	—
			1582	10	02

The Queſtion propounded is thus:

The ſhip *Jonas* being in the Thames bound out to Yarmouth with goods, and there to fill up with Herrings for a trading Voyage to the Straights, a Merchant of London *Charles Dethick* ſends an adventure with *Abraham Bateman* his kinſman being Purſer, or Sopracargo of the ſaid ſhip, who hath order to ſell the ſaid adventure, and to furniſh returnes with the produce, and is to be allowed 1½ *per centum* Factorage, or Proviſions of all the goods by him bought or ſold.

Anno 1651 Aug. x th 12

And firſt the ſaid Merchant lades aboard the ſaid ſhip 230 piggs of Lead coſt here with all charges *iiijC Lxxx*l. *Item* the ſaid Sopracargo drawes on his Principall *ijC xl*l. wherewith he buyeth Herrings: part of theſe goods are ſold at Alicant, and the produce inveſted into Barrillia, which together with the goods left, were all ſold and diſpoſed of at *Venetia*, and part of the produce lent out on Bottomree, and returnes furniſhed in *Venetia* ſope, *Province* Oyles and Capers, as more amply appeares by the accounts ſent home by the Sopracargo, the ſhip after her arrivall at *Genoa* taking in a ſtock to lade Oyles home from *Tholoone*.

At the arrivall of the returns the Merchant or Adventurer being in the country, enordereth his ſervant *Ioſeph Berkinhead* to take up the ſaid goods and make ſale thereof, who rendreth his Maſter the precedent account of what he had done therein.

Finally annexing certain Receipts and Payments made by the Merchant Adventurer himſelf as they are expreſſed on the next Page following, it is deſired to draw up an account of ſtock or Cargazoon apart by it ſelf to ſee what gained or loſt by the ſaid Adventure.

Charles Dethick his account of ſtock or Cargazoon. Dr

To Lead for 230 piggs ſhipt off in the ſhip *Jonas* coſt with all charges	480	—	—
To Caſh for ſo much drawn by *Abraham Bateman* to buy Herrings	240	—	—
To the ſaid paid Inſurance of *iiijC Lxxx* adventure in Lead	33	12	—
To the ſaid paid Inſurance of *ijC xx*l upon Herrings at 7 *per centum*	15	08	—
To the ſaid paid portage and poſt of Letters		12	—
To Owners of ſhip *Ionas* ſtill due for fraight of goods	100	—	—
R To profit and loſſe for the Ballance being the entire gains of the whole adventure, and the anſwer of the queſtion propounded.	964	00	00
	1833	12	00

Theſe entrances may be uſed by the Merchant in his Leager, but note that if the ſales of the returns had not been ſtated into an account but onely propoſed or laid downe as a Waſte Book, then the queſtion could not have been thus anſwered, but muſt have been ſtated at large, which for varieties ſake I have likewiſe done, and followes, and whereby may be more particularly ſeen the proceed Gain or Loſſe of each Commodity, charging and diſcharging the Sopracargo for all the goods by him ſold and bought: and further note that the ſaid Account may be either ſtated out of the Waſt Book, or out of the account of the ſales of the Returnes.

May 1652	Money disburſed by the Merchant Adventurer *Charles Dethick*				
	Paid Inſurance of *iiijC Lxxx*^{l} on Lead at 7. *per Centum*			33	12 00
	More paid Inſurance of *ijC xx*^{l} adventure on Herrings at ditto rate			15	08 00
	More paid portage and poſt of Letters				12 ---
				49	12 00
Anno 1652 May 5	Received by him as followeth				
	From my ſervant *Joſeph Berkinhead* at my return out of the country, the ballance in his hands and was			225	15 02
	From *James Bliſſet* in full of 3 payments for Sope and Oyles ſold him the ſumme of *iiijC xlij*^{l} *iij*^{s} *iiij*^{d}.				
May 6	*Viz.* In full of *L*^{l} due for Sope the fifth of *July*, allowing him two months rebate at 8 *per Centum* ſimple Intereſt	49	6 11		
	More in full of *ijC*^{l} due the 20 *June* next for Oyles ſold him allowing 1½ moneths rebate	198	00 05		
	More in full of *ijC*^{l} due the 6 *September* following in full of Oyles ſold him, allowing 4 moneths rebate	194	16 00		
		442	03 04	442	03 04
ditto 9	More received from *Philip Bolton* in full of a Bill of exchange for Duccats 850 *de Banco* at 5 1 pence ſterling by him formerly accepted, from *Walter wolfe* Merchant at *Venice* for the neat produce of 30 piggs of Lead by him there ſold and is			180	12 06
				848	11 00

Per contra the ſaid account of Adventure Creditor	Lib.	ſh.	*d.*
By *Abraham Bateman* for the Ballance owing by him ℔ 166, is at 4^{s} 6^{d}	37	07	00
By *John Speed* and partners for the Ballance owing by them	900	00	00
By Capers of *Tholoone* for the firſt coſts and charges of 5 h'h' ℔ 182 is	40	19	00
By the ſaid for fraight cuſtome and charges	06	15	00
By caſh received from my ſervant *Joſeph Berkinhead* the Ballance	225	15	02
By the ſaid received from *James Bliſſet* in full of *iiijC L*^{l} due	442	03	04
By the ſaid received *per* exchange from *Walter wolfe* Merchant at *Venice* for the produce of 30 piggs of Lead by him there ſold	180	12	06
	1833	12	00

JOURNALL

OF THE

SOPRACARGOS

Accounts,

STATED OTHERWISE

At length.

(1)

Auguſt the twelfth. (1651.)

1	Dr	Lead for the ſumme of *iiijC Lxxx*^{l} and is for the full coſts and charges of 200 piggs ſhipped aboard the *Jonas*				480					
2	Dr	*Abraham Bateman* for the ſumme of *ijC xl*^{l} and is for ſo much by him drawn to *Yarmouth* to inveſt into Herrings				240					
1	Cr	*Charles Dethick* Merchant of *London* his account of ſtock Cargazoone or adventure for the particulars above				720				720	

The entrances out of the *Sopracargo's* account are theſe.

1	Dr	Herrings	For the ſumme of *ijC xxxvj*^{l} *xij*^{s} *vj*^{d}. and is for the firſt coſts and charges of 26 Laſt bought at *Yarmouth* to carry along for the adventure							612	12 6
2	Cr	*Abraham Bateman*									

September the ſeventteenh.

2	Dr	*Abraham Bateman* for the ſumme of *vjC xij*^{l} *xiiij*^{s}. and is for the neat proceed of Lead and Herrings ſold at Alicant. *viz.*									
1	Cr	Lead for the ſumme of *iiijC xii*^{l} *xv*^{s}. and is for the value of the neat proceed of 160 piggs ſold at Alicant, the Liver at *v*^{s}. ſterling, is	₤	1651	---	---	Lib. 412	ſh. 15	d. ---		
1	Cr	Herrings for the ſumme of *jC xCix*^{l} *xix*^{s}. and is for the neat proceed of 18 Laſt there ſold	₤	799	16	3	199	19	---		
				2450	16	3	612	14	---	612	14 ---

2	Dr	ditto *Barrillia*	For the ſumme *vC Lxxiij*^{l} *xj*^{s} *vij*^{d}. and is for the firſt coſts and charges of				420 Livers	Searns Sols			
2	Cr	*Abraham Bateman*									
		Bought at Alicant to carry for the adventure to *Venice* — The Liver at *v*^{s}.	₤	2294			6	3		573	11 07

November the ninth from *Venetia*

2	Dr	*Abraham Bateman* for the ſumme of *jM xij*^{l} *viij*^{s} *j*^{d}. and is for the neat proceed of ſeverall goods there ſold									
1	Cr	Lead for the ſumme of *jC Lx*^{l} *xij*^{s} *iij*^{d}. and is for the neat proceed of 40 pigges there ſold, the duccat valued at *iij*^{s} *ij*^{d}.	₤	1014	Gr 10		Lib 160	ſh 12	d 03		
1	Cr	Herrings for the ſumme of *jC xv*^{l} *x*^{s} *x*^{d}. and is for the neat proceed of 8 Laſt there ſold	₤	729	19		115	10	10		
2	Cr	*Barrilea* for the ſumme of *vijC xxxvj*^{l} *v*^{s}. and is for the neat proceed of 420 Searnes there ſold the duccat at ditto value	₤	4650	---		736	05	---		
			₤	6394	05		1012	08	01	1012	08 01

November the 9th 1651 at *Venetia*.

2	Dr	*Venetia* ſope for the ſumme of *lxxxvj*l *xvij*s and is for the firſt coſts and charges of 16 Searnes the Doller or ℔ of $\frac{8}{8}$ at *iiij*s *vj*d. —— ℔	386	—		Lib. 86	ſh. 17	d. —			
2	Dr	Account of Bottomree or Cambio Maritimo, for the ſumme of *ix*Cl. and is forthe value of ℔ 4000 lent out to Jewes Merchants to buy corn at Ancona, they fraighting the ſhip to Genoa where the hazard runne the ſame is repayable at 12 *per centum* advance —— ℔	4000	—		900	—	—			
2	Cr	*Abraham Bateman* for the particulars above —— ℔	4386	—		986	17	17	986	17	—

Tholoon 17th *February* (1651)

2	Dr	*Abraham Bateman*									
2	Cr	Account of Bottomree ℔ 4480 received at Genoa from the aſſignes of the Jewiſh Merchants being for ℔ 4000 lent out at Cambio Maritimo at 12 *per centum* advance —— ℔ 4480 is ——							1008	—	—

ditto

3	Dr	*Province* Oyles for the ſumme of *jxC xCix*l and is for the firſt coſt and charges of 92 Butts at *Tholoon* which coſt there as *per* account ſent home the doller at *iiij*s *vj*d ---℔	4430	—		Lib. 999	ſh. —	d. ---			
3	Dr	Capers for the ſumme of *xl*l *xix*s and is for the coſts of 5 Hogs-heads there bought —— ℔	182	—		40	19	00			
1	Dr	*Charles Dethick* his account of ſtock or Cargazoone for the ſumme *xxxvij*l *vij*s. and is for the value of ℔ 166 ſtill owing by *Abraham Bateman* being entred here for formalitie, this being a Reſt or one of the parcels of the entrances which ſhew how to Ballance the account ℔	166	—		37	07	---			
2	Cr	*Abraham Bateman* for the particulars paid out and owing by him as above —— ℔	4788	00		1077	06	00	1077	06	—

To enter the account of the ſales of the returnes or *Joſeph Berkinheads* account, this is to be done without Journall parcels, unleſſe we have reference to the Waſte Book (in the 1 queſtion) and from thence frame them, which were more tedious, and beſides the reſt of theſe queſtions are ſtated out of Waſte Books; wherefore to doe this out of the account, enter all the ſaid account *verbatim* in the Leager following, onely omitting the account Currant, and all Reſts and Ballances whereof it is framed, and where there is any mention of mony, or the goods charged and diſcharged To Mony for Coſts, or By Mony for Sales, to frame an account for the ſame under the name of *Ioſeph Berkinhead*.

The entrances out of the Merchants Note of Receipts and Payments, are such as follow.

May the sixth (1652)

			Lib.	sh.	d.			
1	Dr	Lead for the summe of *xxxiij*[l] *xij*[s] and is for so much paid Insurance of *iiij*C *lxxx* adventure	33	12	—			
1	Dr	Herrings paid Insurance of *ii*C *xx*[l] on that commodity	15	08	00			
1	Dr	Profit and losse paid portage and post of letters	—	12	00			
1	Cr	*Charles Dethick* his account of stock for the particulars by him disbursed as above	49	12	00	49	12	—

May the 6th (1652)

			Lib.	sh.	d.			
2	Dr	*Venice* Sope for two monthes rebate of *L*[l] allowed *Iames Blisset* and the money paid in and is	00	13	01			
3	Dr	*Province* Oyles for the summe of *vii*[l] *iii*[s] *vii*[d] and is for so much allowed *Iames Blisset* for 2 rebates of *iiii*C[l] owing by him on that commodity, *viz.* for 1½ moneths rebate of *ii*C[l] due 20th June --01--19--07						
3	Cr	*Item* for 4 M° rebate of *ii*C[l] due 6 *September* --05--04--00	07	03	07			
		Iames Blisset for the rebates allowed him as above	07	16	08	07	16	08
1	Dr	*Charles Dethick* his account of Stock or Cargazoon for the summe of *viii*C *xlviii*[l] *xi*[s] ——— and is for the particulars by him received as followes						
2	Cr	*Ioseph Berkinhead* received from him the ballance due upon his account ——— May 5th is	225	15	02			
3	Cr	*Iames Blisset* received from him in full of *iiii*C*l*[l] owing for the which he is rebated ——— the 6th	442	03	04			
1	Cr	Lead received *per* exchange for the neat proceed of 30 piggs remaining in the hands of *Walter Wolfe* merchant at *Venice*, and by him sold and tha money remitted, and is *iC lxxx*[l] *xii*[s] 6[d], the [th]	180	12	06			
			848	11	00	848	11	—

To Ballance the former account being right posted enter these parcels

Dr	Profit and losse	Lost by that commodity the summe of *ix*[l] *v*[s] *ii*[d]				09	05	02
Cr	*Venice* Sope							
Dr	Lead for the neat gains *ii*C *xl*[l] *viii*[s] *ix*[d]		240	07	09			
Dr	Herrings for the neat gains		63	09	04			
Dr	*Abraham Bateman* for the Ballance of his account gained by difference of Coines		0	05	00			
			162	13	05			
Dr	Barrillia for the neat gaines		108	00	00			
Dr	Account of Bottomree for the neat gains		398	01	08			
Dr	*Province* Oyles for the neat gaines		973	17	02			
Cr	Profit and losse for the particulars gained as above					973	17	02

Dr	Stock for the ſumme of 1xC xlvij^{l} xiiij^{s}						
Cr	Capers for the firſt coſts and charges of 5 hogs-heads yet remaining unſold	47	14	00			
Cr	*John Speed* and Partners for the Ballance ſtill owing by them	900	00	00			
		947	14	00	947	14	00
Dr	Ship *Jonas* for the ballance of that account ſtill due to the Owners for fraight	100	00	00			
Dr	Profit and loſſe for the Ballance of that account being the whole gaines of the adventure	964	---	---			
Cr	Stock for the particulars above	1064	00	00	1064	00	00

Leager followes.

	Page Journall		Page Ledger	Lib.	sh	d.
(1)1651		Lead Dr				
August 12	1	To stock for [230] pigs shipt of aboard the *Fonas* cost	1	480	---	---
May 6		To the said paid Insurance of *iiijC lxxx*l at 7 *per centum*		33	12	00
R		To profit and losse for the neat gaines	1	240	07	09
				753	19	09
1651		Herrings Dr				
August 12	1	To *Abraham Bateman* for the full cost of 26 Last at Yarmouth	2	236	12	06
R		To stock paid insurance of *ijC xx*l on this commodity	1	15	08	---
		To profit and losse for the neat gaines	1	63	09	04
				315	09	10
1652		Mr *Charles Dethick* his account of stock Dr				
R	2	To *Abraham Bateman* for the foot of his account still owing	2	37	07	00
May 5	3	To *Joseph Berkinhead* for the Ballance of his account paid in	2	225	15	02
6		To *Iames Blisset* for the Ballance of his account paid in by him	3	442	03	04
9		To Lead received *per* Exchange for 30 pigs sold at *Venice*	1	180	12	06
R		To Capers of *Tholoone* for the costs and charges of 5 h'h' unsold	3	47	14	00
R		To *John Speed* and Partners for their Ballance still owing	3	900	---	---
				1833	12	00
1652		Profit and Losse Dr				
May 6		To stock disbursed in port and postage of Letters	1	00	12	00
R		To *Venice* Sope for the Ballance lost by that commodity	2	09	05	02
R		To stock for the Ballance carried thither being the neat gaines of the whole adventure	1	964	00	00
				973	17	02

1651			Lead			Cr				
Sept.	17	1	By *Abraham Bateman* for the neat proceed of	160	pigs sold at		2	412	12	---
Nov.	9	—	By the said for the proceed of 40 pigs sold at	40	*Venice*		---	160	12	03
May	9		By Stock of the Principall received by him for	30	pigs sold at *Venice*		1	180	12	06
				230	pigs			753	19	09

1651			Herrings *per contra*			Cr				
Sept.	17	1	By *Abraham Bateman* for	18	Last sold by him at Alicant		2	199	19	00
Nov.	9	—	By the said for the neat proceed of	8	Last sold at *Venetia*		—	115	10	10
				16	Last			315	09	10

1652			*Per contra* the said account of Gargazoone or Adventure		Cr			
August	12	1	By Lead for 200 pigs shipt of aboard the *Jonas*			1	480	--- ---
ditto		1	By *Abraham Bateman* for so much drawne to Yarmouth by him			2	240	— —
May	6		By Lead paid out in Insurance of *iiijC lxxx*l on that commodity			1	33	12 00
	—	—	By Herrings paid Insurance of *ijC xx*l on that commodity			1	15	08 —
	—	—	By Profit and Losse paid port and postage of letters			---	—	12 00
		R	By Ship *Jonas* still due to the Owners for fraight			3	100	... —
		R	By Profit and Losse for the ballance of that account being the neat gains of the whole adventure			1	964	— —
							1833	12 00

		Profit and Losse		Creditor			
	R	By Lead for the neat gains of 230 pigs			1	240	07 09
	R	By Herrings for the neat gaines of 26 Last			1	63	09 04
	R	By *Abraham Bateman* for the ballance gained by difference of Coines			2	01	05 —
	R	By *Barrillia* for the neat gaines of 420 Searnes			2	162	13 05
	R	By Account of Bottomree gained by mony lent out			2	108	— —
	R	By *Province* Oyles gained by 92 Butts sold off			3	398	01 08
						973	17 02

(2) 1651			*Abraham Bateman* Dr					
Auguſt	12	1	To *Charles Dethick* his account of ſtock drawne to Yarmouth ---	1	240	—	—
Sept.	17	1	To Lead for the neat proceed of 160 pigs ſold at Alic. £ 1651-00-00	1	412	15	—
	---	1	To Herrings for the neat proceed of 18 laſt there ſold £ 799 16-03	1	199	19	—
Nov.	9	1	To Lead for the proceed of 40 pigs ſold at *Venice* ℔ 1014-10 gr	1	160	12	03
	---	1	To Herrings for the proceed of 8 laſt there ſold --℔ 729 -- 19--	1	115	10	10
Febr.	---	1	To Barrillia for the proceed of 420 Searns there ſold ℔ 4650-00	2	736	05	—
	17	2	To account of Bottomree received for mony lent out ℔ 4480-00	2	1008	00	00
		R	To profit and loſſe for the ballance gained by difference of coines	2	01	05	00
					2874	07	01
1552			*Ioſeph Berkinhead* (Caſheere) Dr				
March	28		To *Iames Wells* Salter borrowed on a bargain of Oyle agreed for	3	100	—	—
Aprill	30		To the ſaid received from him the complement due for Oyles --	—	100	—	—
	3		To *Province* Oyles received for two barrills ſold	—	05	—	—
	---		To *Venice* Sope for 7 Searnes ſold *Iames Bliſſet Contanti*	2	40	14	03
ditto	5		To *Iames Bliſſet* received from him in part for Sope ſold him —	3	05	04	—
	11		To *Iohn Speed* and Partners received in part of Oyles ſold them	—	87	14	03
	20		To *Iames Bliſſet* received in part of Oyles ſold him	—	04	—	—
					342	12	06
1651			Barrillia Dr				
Sept.	17	1	To *Abraham Bateman* for 420 Searnes bought at Alicant -	2	573	11	07
		R	To profit and loſſe for the neat gaines	1	162	13	05
					736	05	00
1651			*Venice* Sope Dr				
Nov.	9	2	To *Abraham Bateman* for | 16 | Searnes bought at *Venetia* and coſt	2	86	17	—
(1652)							
March	28		To *Ioſeph Berkinhead* paid cuſtome and charges thereof	2	07	13	04
	29		To Ship *Ionas* for fraight laden for two Tunne at *v*l *per* Tunne	3	10	00	00
May	6		To *Iames Bliſſet* for 2 moneths rebate of *l*l allowed him	3	00	13	01
					105	03	05
1651			Account of *Bottomree* or *Cambrio Maritimo* Dr				
Nov.	9	2	To *Abraham Bateman* lent out to Jewiſh merchants ℔ *iiij M*a is	2	900	00	—
		R	To profit and loſſe for the neat gaines	1	108	00	00
					1008	00	—

Abraham Bateman Cr

1651								
August	12	1	By Herrings for the full costs of 26 Last bought at Yarmouth --	1	236	12	08	
Sept.	17	1	By Barrillia for the full costs of 420 Searns bought 2 2294-06-03	2	573	11	07	
Nov.	9	2	By *Venice* Sope for 16 Searnes bought there and cost ℔ 386 --00	2	86	17	—	
ditto		—	By account of Bottomree lent out to Jewish merchants ℔ 4000-00	—	900	00	00	
Febr.	17	2	By Oyles for for 92 Butts bought at *Tholoone* and cost ℔ 4440 --	3	999	—	—	
ditto		2	By Capers for 5 hogs-heads bought there and cost ℔ 182 --00--	3	40	19	—	
		R	By ballance owing by him as *per* the foot of his last account borne to the Adventurers account of stock ---℔ 166 ——	2	37	07	00	
					2874	07	01	

Ioseph Berkinhead per contra Creditor

1652								
March	28		By *Province* Oyles paid custome inwards ——	3	69	04	—	
	---		By the said paid lighterage craneage and charges ——	3	11	17	—	
	---		By *Venetia* Sope paid custome and charges of 16 Searnes ——	2	07	13	04	
	---		By Capers of *Tholoone* for custome and charges of 5 h'h' ——	3	02	15	—	
Aprill	11		By *Province* Oyles paid guageing Cellaridge Cooperage &c. ---	—	25	08	—	
	R		By Stock for the ballance paid in to his Master at his returne	1	225	15	02	
					342	12	06	

Barrillia Cr

1651								
Nov.	9	1	By *Abr. Bateman* for the neat proceed of 420 Searns sold at *Venice*	2	736	05	00	

Venice Sope *per contra* Creditor

1652								
Aprill	3		By *Ioseph Berkinhead* for 7	Searns sold by him for ready mony	2	40	14	03
	5		By *Iames Blisset* for —— 9	Searns sold him upon time ——	3	55	04	00
	R		By profit and losse for ——	the ballance lost by this account	1	09	05	02
						105	03	05

per contra Creditor

1651								
Febr.	17	2	By *Abraham Bateman* received at Genoa with 12 *per cent* advance	2	1008	00	—	

						Lib.	sh.	d.
(3)1651			*Province* Oyles Dr					
Febr.	17	2	To *Abraham Bateman* for 192 Butts coſt with all charges		2	999	00	—
(1652)								
March	28		To *Ioſeph Berkinhead* paid out by him for cuſtome		2	69	04	—
	29		To the ſaid paid lighterage cranage and charges			11	17	—
	29		To Ship *Jonas* for fraight home		3	184	00	—
Aprill	12		To *Ioſ. Berkinhead* paid Guaging Cellarige Cooperage Brokerage, &c.		2	25	08	—
May	6	3	To *Iames Bliſſet* for 2 rebates of *iiij C^l* allowed him as *per* Journall		3	07	03	07
		R	To Profit and Loſſe for the neat gaines		1	398	01	08
						1694	14	03
1652			*Iames Wells* Salter of London Dr					
March	30		To *Province* Oyles for 16 Butts ſold him		3	298	00	00
1651			Capers of *Tholoone* Dr					
Febr.	17	2	To *Abraham Bateman* for 5 hogs-heads bought at *Tholoone* coſt		2	40	19	00
(1652)								
March	28		To *Joſeph Berkinhead* paid out by him in cuſtome and charges		2	02	15	—
	29		To Ship *Jonas* for fraight		3	04	—	—
						47	14	00
1652			Owners of Ship *Jonas* Dr					
March	30	3	To *Jam. Wells* payable by him *per* aſſignment to the Capt. in part fraight		3	98	00	—
		R	To Ballance ſtill due to the ſaid ſhip borne to ſtock		1	100	—	—
						198	—	—
1652			*Iames Bliſſet* Dr					
Aprill	5		To *Venice* Sope for 9 Searnes ſold him at 3 moneths time		2	55	04	—
	20		To *Province* Oyles for 20 Butts ſold him for the value of		3	404	00	—
						459	04	—
1652			*John Speed* and Partners Dr					
Aprill	11	3	To *Province* Oyles for 50 Buts ſold them as *per Ioſ. Berkinheads* account		3	987	14	03

Province Oyle — Cr

1652 March	30	By *Iames Wells* Salter for	16	Butts sold him the value being --	3	298	—	—
April	3	By *Ioseph Berkinhead* for two		Candy barrills sold by him for ---	2	05	—	—
	11	By *Ioh. Speed* and Partners for	50	Butts sold them for ———	3	987	14	03
	20	By *Iames Blisset* for ———	20	Butts sold him for ———	3	404	—	—
		Consumed in leakage&fillage	6	Butts ———				
			92	Butts		1694	14	03

Per contra — Cr

1652 March	28	By *Ioseph Berkinhead* paid him in hand in part of a bargaine of Oyle	2	100	— —
ditto		By Ship *Ionas* made over payable to the Capt. in part of fraight ---	3	98	— —
	30	By *Ioseph Berkinhead* paid him in full of Oyles bought ———	2	100	— —
				298	00 —

Per contra — Cr

R		By Stock all unsold borne thither ———	1	47	14 —

Ship *Ionas per contra* — Cr

1652 March	29	By *Province* Oyles for fraight of 46 Tunne at 4l *per* Tunne ———	3	184	00 00
— —	---	By *Venice* Sope for fraight of two Tunne at vl *per* Tunne ———	2	10	— —
— —	---	By Capers of *Tholoone* for fraight of 5 hogs-heads ———	3	04	00 00
				198	00 00

Iames Blisset — Cr

1652 Aprill	5	By *Ioseph Berkinhead* paid in to him in part of Sope ———	2	05	04	00
May	20	By the said paid in part of Oyles ———	—	04	00	00
	6	3, By *Venice* Sope and *Prov.* Oyls &c. for 3 rebates allowed him as in Dr	3,3	07	16	08
		By Stock for the ballance of this account by him paid in ———	1	442	03	04
				459	04	00

Per contra — Cr

1652 Aprill	11	By *Ioseph Berkinhead* paid in to him in part of Oyls ———	2	87	14	03
R		By ballance owing by them borne to account of stock ———	1	900	00	00
				987	14	03

THE THIRD
QUESTION
BEING
A QVESTION
OF
FACTORAGE.

The third Queſtion.

Thomas Sweet a merchant removing to ſettle at *Sivill* or St *Lucars* in Spain oweth at his going over ſeverall Debts and hath ſeverall ſummes owing to himſelfe, he conſtituteth *Thomas Wood* his Factor here to receive and pay the ſaid debts, as likewiſe to divend or ſell off ſuch goods as are left in his hands, or conſigned home to him who maketh returns in Lead and Fuſtians the whole employment cleared with an Account Currant for the Owner, whereof here followes the Inventory and Waſte Book.

September the firſt (1649)

Inventory of ſuch goods and debts as are appertaining or belonging to or owing by *Thomas Sweet* Merchant at his going over into Spain.

	Lib.	ſh.	d.	Lib.	ſh.	d.
Due to *Iohn Brown* Grocer of London the 12th of November next comming	130	17	00			
More due the 14th January next enſuing	100	—	—			
More due the 25 March following	50	—	—			
Due to *Baldwin Hodges* the 16 February next comming as *per* ſpecialty	171	12	00			
Item due to *Iohn Laramoore* the 29th inſtant	200	—	—			
More due to him the 25 March next comming	40	—	—			
Due to *Samuel Whitſon* the 16th inſtant	100	—	—			
More due to him the 14 March following	112	03	—			
For all which debts I the ſaid *Thomas Wood* have engaged upon ſecurity made to my ſelfe	904	12	00	904	12	—

Debts owing to the Principall as followes

	Lib.	ſh.	d.	Lib.	ſh.	d.
Owing by *Iames Bendwidge* due the 17th inſtant	117	05	06			
More owing by him due the 28 October following	200	—	—			
Owing by *Ionas Kemp* due the 28 March next	240	—	—			
	557	05	06	557	05	06

Goods belonging to the Owner at his going over

Inprimis A two and thirtieth part of the ſhip Speedwell *Iohn Challenor* Maſter now in the Straights, on a trading Voyage which I am to ſell or diſpoſe of at the return.

Item A Houſe with a Warehouſe and yard thereto belongning ſcituated at the lower end of Thames ſtreet at the ſigne of the Whiſtle whereof there is a Leaſe for two yeers yet to come paying annuall rent for the ſame 5l due at *Midſommer*, the Profits of which ſaid Houſe are allowed me in conſideration that I have engaged for the debts, and the Warehouſe is employed and taken up with the Owners goods.

September the first (1649)

Item — Remainng in the Warehouſe to ſell for the account of the Owner 32 bags of *Barbado's* Cotton Wooll weighing neat (tare 4 *per centum* abated) 75 C 3 qrs -- 14 l all marked as in the margent, and numbred from N°. 1 to 32)

Item TS

Item — Remaining to ſell for the ſaid account 12 bags of Weſt-India Ginger in ſorts all ungarbled weighing neat (tare 6 pouud *per* bag abated) 29 C 2 qrs all numbred from N°. 17 to 28

Item — Remaining for the ſaid account 100 peeces of counterfeit *Venetian* Fuſtians Engs manufacture which are to be ſhipt off to the Owner or his Factors at S*t Lucars* in Spain.

Item — The ſaid *Thomas Sweet* is owner of a partable ſtock of *iiC xlvl* in the Turky Comp: hands which I have order to ſell or to receive the Incomes accordingly.

1649 Sept. 9 — September the 9th. Here followes the Waſte Book.

Sold to Mr *William Hain* Turky Merchant the partable ſtock or adventure of *iiC xlvl* in the Turky Comp: adminiſtration for the value of *iiC l* l by him paid down in hand for the ſame ——— Lib. 250 — ſh. — d.

The 13th of September

Sold *John Brown* Grocer 12 bags of Weſt-India Ginger in ſorts ungarbled upon 2 moneths time in part of payment of his firſt bill of 130l 17s not due till the 12 of November next, the weight as followes.

	C	qrs	l		C	qrs	l
N°. 17	2	2	0	N°. 28	2	1	20
20	2	1	27	26	2	2	07
19	2	2	01	24	2	1	26
18	2	1	25	27	2	2	10
23	2	2	03	25	2	2	16
22	2	1	18	the 7 bags	17	1	17
21	2	1	27				
				totall	30	00	02
7 bags weight	17	1	17	tare at 6l a bag		2	16

Reſts neat ſold him at *iiii*l *per centum* ——— 29 — 1 — 14 produceth — 117 — 10 —

---

ditto the 18th

18 — Received of *Iames Bendwidge* in part of his firſt bill of *iC xviil* vs now due, the ſumme of *xviil* vs 6d and the reſt being *iC*l is to ſtand out 4 moneths upon ſimple Intereſt at 8 *per centum* ——— 17 05 06

Octob. 3 — Sold *Iohn Blay* Merchant 32 bags of *Barbado's* Cotton Woll weighing neat tare 10l *per* bag abated 75 C -- 2 qrs -- 1 0l at *iil viiis* the *cent.* whereof he hath cleared the Exciſe, and produceth *iC lxxxi*l *viii*s *iii*d ——— 181 08 03

To make good the value of 80l more or leſſe in Lead at *xi*l *x*s the fother of 19½C and 100 more in Lancaſhire counterfeit Millain Fuſtians at *ii*l *per* ps and the reſt in ready money, of both which commodities he is to clear the Exciſe, and to deliver them free of all charges into the Ware-houſe.

Octob.

5 The 5 October (1649)

Received from *John Blay* in barter of the Cotton Wooll ſold him 50 piggs of Lead of 2 notches weighing groſſe 7 fother 1C at *xj*[l] *x*[s] *per* fother comes to — 81 01 09

Item 50 peeces of Lancaſhire Millaine Fuſtians q[t] 37 yards a p[s] *Incirca* at 2[l] *per* p[s] — 100 00 00

More in ready mony to cleare the barter — 6 6

181 08 03 | 181 08 03

12 The 12 diitto

Received by conſignation from *Thomas Sweets* Factors at S[t] *Lucars* 50 bags of Weſt-India Ginger in ſorts numbred from N[o] 1 to 50 which come in the *Lion* of London, and for the which I have entred into bond for the payment of the exciſe

Paid fraight of the ſame laden hither as *per* bill of lading for 6¼ Tunne at *ii*[l] *viii*[s] *per* Tunne — 15

Item paid cuſtome of the ſaid 50 baggs weighing neat at the cuſtom-houſe (tare and the allowance of 5 *per centum* abated) 13000[l] ſuttle rated at 1[s] 4[d] *per* pound at five *per centum* of ditto value — 43 6 8

More diſburſed in petties, as Lighterage Craneage Carmen and Porters. — 2 13 04

61 00 00 | 61 — —

13 Paid Garbling and ſorting the ſaid 50 baggs of Ginger *vi*[l] *v*[s] — 6 5 —

Nov.

6 The 6 November

Sold *David Collis* Grocer 17 baggs of Garbled Ginger for the value of *iC xliii*[l] in ready mony at the weights and prices following

7 Baggs of large Ginger neat 17C 0 q[rs] 7[l] at *iiii*[l] *ii*[s] *per centum* — 69 19 01

8 Bags of middle Ginger neat 19--2--0 at *iii*[l] *x*[s] — 68 05 —

2 Baggs of ſmall Ginger and duſt weighing neat — 6C 0 q[rs] 14[l] at 17[s] *per centum* — 5 04 01

17 Bags abating *viii*[l] *ii*[l] in the whole reſts — 143 — —

143 — — | 143 00 —

12 Paid *Iohn Brown* Grocer the ſumme of *xiii*[l] *vii*[s] in full of his firſt bill 130[l] 17[s] now due and the obligo cancelled is — 13 07 —

16 Paid *Baldwin Hodges* in full of his bill of *iC lxxi*[l] *xiii*[s] due the 16[th] of February next the ſumme of *iC lxviii*[l] *iiii*[s] *ix*[d] the reſt being allowed for 3 moneths rebate at 8 *per centum* ſimple Intereſt — 168 04 9

28 Bartered away with *David Collis* Grocer 10 bags of middle Ginger weighing neat 23C q[rs] 0--14[l] at *iii*[l] *xii*[s] in Cambio for 47 pigs of Lead weight 7 fother 4½C the value thus produced is *lxxxiii*[l] *v*[s] — 83 05 —

Item paid Carmen and Porters for removing the ſaid Lead from his houſe to the Ware-houſe *xviii*[s] *iiii*[d] — — 18 4

The 12 December 1649

Dece. 21 — Received out of the Ship *Ionas*. *Thomas Weed* Mr 20 Potacco's of Spaniſh Tobacco which come home conſigned to me from *Thomas Sweet* merchant at *Sivill* in Spain to ſell for his accoount and coſt there as *per* a letter of advice 14000 Royalls at 6 pence a Royall, and deſires to have the ſame rates ſet upon them in this account, and is

Paid fraight and primage at 10s *per* Potacco — 10 — — — 350 — —

More paid cuſtome weighing neat there (tare 14l *per* Potacco, and the allowance of 5 *per centum* abated) 1674l ſuttle at 6 pence a pound is — 41 17 —

Item paid Lighterage, Carmen, Porters, and charges as *per* particulars — 01 07 04 — 53 04 04

53 04 04

28 — Received from *Ionas Kemp* in full of *jC xC*l which he now payes in in part of *ijC xl*l not due till the 28 of March next the ſumme of *jC lxxxvj*l *vs vjd* the reſt being allowed him for 3*Mo* rebate — 186 05 06

Januar. 10 — The tenth Januäry

Sold *James Bendwidge* 5 Potacco's of Spaniſh Tobacco weighing groſſe 4*C* 2qrs 6l is ſuttle 5 10l tare 60l treat 18l reſts neat 432l at *vjs viijd* the pound — 144 — —

12 — Received from *Iames Bendwidge* in barter of Spaniſh Tobacco ſold him 100 ps of Lancaſhire Osbrow Fuſtians at 1l *per* ps and *xliiij*l in ready money is — 144 — —

15 — Sold *Samuel whitſon* 11 Potaccos of Spaniſh Tobacco weighing groſſe 10*C* 0 qrs 2l is ſuttle 1122l tare 14l *per* Potacco treat 37l reſts neat 931l and is at 7s a pound *iijC xxxvl xvijs* — 325 17 —

Sold him in payment of his bill of *jC xiil iijs* not due till the 14th March, of the which he allowes 2 moneths rebate, (at 8 *per Centum* ſimple Intereſt is *xxixs xjd*) as likewiſe in payment of *jC* due to him the 16 of September paſt and not till now ſatisfied; and for the which he is to be allowed 4 moneths forbearance at ditto rate of 8 *per centum*, and is *ijl xiijs iiijd* and moreover he is to pay *Iohn Brown* Grocer by aſſignment the ſumme of *iC*l, the foot of his account being *xiil xs il* is accordingly received in ready money.

18 — Received of *Iames Bendwidge* in full of *iC*l due upon his firſt bill ever ſince the 14 September paſt together with 4 moneths forbearance of ditto ſumme at 8 *per centum* the ſumme of *iC iil xiiis iiiil* — 102 13 04

29 — Sold *Iohn Laramoore* 4 Potacco's of Spaniſh Tobacco weight groſſe 3*C* 3qrs 8l is ſuttle 408l tare 48l treat 14l reſts neat 346l at 6s 4d a pound is abating *is iiiid* in the whole *iC ixl xs* — 109 10 —

Sold him in part of his bill of *iiC*l due the 29 September for the which paid him 4 moneths forbearance in ready money and is at 8 *per centum* — 5 6 8

Item aſſigned him to receive from *Iames Bendwidge* the ſumme of *xC*l *xl* for the which his bill obligatory is accepted, and is now become his Debtor. — 90 10 —

Febr. 2 — The 2 February (1649)

Received from *Iames Bendwidge* in full of his ſecond Bill of *iiC*^{l} due the 28 October paſt, the ſumme of *iC xiii*^{l} *x*^{s} whereof *iiii*^{l} is allowed for three moneths forbearance of the ſaid *iiC*^{l} ——— 113 20 —

The 12th ditto

12 — Sold *Iames Bendwidge* 13 bags of large Ginger weighing groſſe 32*C* 1q^{r} 14^{l} tare 6^{l} *per* bag reſts neat 31*C*---2q^{r}--22^{l} at *iiii*^{l} *ii*^{s} the *C* weight ——— 129 19 00

To pay *Iohn Davis* Plummer *lxix*^{l} *xix*^{s} for 6 fother of Lead being 42 pigs already agreed for and the reſt to pay at 2 and 2 moneths as *per* two bills under his hand the one for 30^{l} payable the 16 Aprill, the other for as much payable the 16 June following.

The 14th ditto

14 — Received from *Iohn Davies* merchant the 42 pigs of Lead agreed for, and and he accordingly ſatisfied at that value, and is ——— 69 — —

	Lib.	ſh.	d.			
More bought of *Iohn Terrell* merchant for ready money 180 pigs weight 25 fother 15*C* 2q^{rs} at *xi*^{l} *xiis per* fother, and coſt *iiC xCix*^{l} *x*^{s} *iiii*^{d} abating the odde groat reſts ———	299	10	—			
Item paid Exciſe of 222 pigs w^{t} 31 fother of 20*C* at *vs per* fother	7	15	—			
More paid cuſtome of 319 pigs ſhipt off and laden aboard the Swanne bound for St *Lucars* and goe conſigned as *per* bill of lading to *Thomas Sweet* weight 44 fother 18*C* 2q^{rs} rated at 20^{l} the fother of 20*C* with Lighterage, Carmen Porters, and charges —	49	17	-6			
	357	-2	-6	357	02	06

ditto 15 — Drawn by the Principall *Tho. Sweet per* exchange from *Sivill per* his own bills payable at ſight to *Stephen Everton* for the like value took up of his Factor in Spain the ſumme of *iC*^{l} which I have accordingly ſatisfied, having received a letter of advice and intimation to draw up the Account currant to ſend along with the goods ——— 100 — —

T S. — *Item* paid for 12 Drumfatts cuſtome packing and charges of 300 p^{s} of Fuſtians ſhipt off in allthe ſaid 12 fatts numbred from N° 1 to 12 marked as *per* Margent and laden aboard the good ſhip the Swanne *Theodoro Iennings* Maſter conſigned as above the ſumme paid is *xxi*^{l} *xviii*^{s} the particulars being too large here to ſet down — ——— 21 18 00

The queſtion propounded is to draw up an Acccount out of this Waſt Book to ſend along with the goods allowing Factorage or proviſions at 2 *per centum* of all cuſtomable or exciſeable Commodities ſold or bought imported or ſhipt off and Caſh paid *Thomas Cunningham* Broker of the bargain of Cotton Wooll ſold *Iohn Blay* Merchant at one penny halfe penny in the pound.

THE THIRD QUESTION BEING A QVESTION OF FACTORAGE.

The Analysis Journall and Leager of the said Question.

Of an Account Currant.

An Account Currant is that Account by which the Factor or servant ballanceth with his Master or Principall, in which account the Principall or Owner is made Debtor for whatsoever he oweth, ought to allow or is bought for his account, and Creditor by all owing to him or to be made him good whether for debts standing out, or for the proceed of goods sold, or otherwise, and is said to be currant in relation to other accounts this being the generall account, and those particular accounts either of goods bought or sold for his use, or of debts owing by him, or due to him from others, of which account take the Analisis following being instanced in this third Question.

Goods received by Consignation to sell for another mans Account.		
If not valued	Dr	The goods for account of the Owner in severall accounts without any summe onely expressing quantity weight and measure.
If the Owner desires to have them valued in your Books according to an account sent with them (which is more for information then any other use	Dr Cr	The Goods *A B* his account currant } for their first Apraisement, and when they are full sold bear the Ballance whether gain or losse to the Account currant accordingly.
Charges on those goods	Dr Cr	Acccount of Goods Cash } If there be any in Chest for his account, otherwise make the account of Cash Debtor for what money you lend the same, and Cash proper Creditor, when the account is stated in the Leager,
Debts owing by the principall	Dr Cr	*A B* His account currant The parties in severall accounts } The contrary, or inverse if debts. Owing to him
Money paid them for forbearance	Dr Cr	*A B* His account currant Cash } The contrary if money received of Creditors ---- for Interest.
Interest allowed them on Account for forbearance	Cr Dr	Account currant The parties to whom allowed
If allowed the Owner on Account for forbearance.	Dr Cr	The parties The Owner his account currant
Sale of these goods: for ready money	Dr Cr	Cash The goods } goods so bought } Dr the goods / Cr Cash
Sale of these goods: Upon Time	Dr Cr	The Buyers The goods } goods so bought } Dr the goods / Cr the Sellers
		Many other varieties there are as in private accounts.
Rebates on goods sold	Dr Cr	The Account of goods (or Account currant) The parties to whom the goods were sold
		The contrary if allowed on goods bought

Rebates

Rebates on mony or Debts owing by the Principall	Dr Cr	The party to whom due The Principall his account currant	The contrary on mony due to him
Provisions allowed you on those goods	Dr Cr	The Goods Cash if taken out	otherwise the accounts being stated in the Leager Cr Profit and Losse
Those goods full sold	Dr Cr	The Goods The Account currant	For the neat proceed or ballance carried thither whether they be full sold or no, when the account is to be ballanced
Returnes shipt of	Dr Cr	The Account currant The account of the goods	For the full costs and charges.

To Ballance the Account.

Mony remaining in Chest	Dr Cr	Account currant Cash for the Ballance remaining still in chest	
Debts owing to the Principall	Dr Cr	Account currant The parties indebted	
If owing by him	Dr Cr	The parties The Account currant, which for conclusion will Ballance; and shewes the state of the question, what and how due, and whether in ready mony, or upon time	

But I rather affect the drawing up of an Account of Ballance thus.

	Dr	Ballance
	Cr	Cash for the foot remaining in chest
	Cr	The parties that are indebted
		Againe
	Dr	The parties to whom the Principall is indebted
	Cr	Ballance
		And to enter the Ballance of the Account currant accordingly on Debit or Credit as it falls, and for conclusion this account will Ballance, and shewes the state of the question, what due to the Principall, or owing by him, and how? whether in ready mony, or Debts.

The other form of Ballancing is instanced already in the account currant and stock of the second question, and is more intricate to proceed on in new accounts, especially when there are Debts standing out both payable and receivable, and is not approvable in a Leager where these accounts are stated amongst others, in which case all the Ballances are carried to the generall Ballance, and there it is usuall to adde this Title Cash or Goods for account of such a man Debitor, &c.

Journall to the former Waſt queſtion.

1 Dr *Thomas Sweet* his account currant for the ſumme of *ixC iiij*^{l} *xii*^{s} and is for the Debts following owing by him at his going over into Spain, for the which I have engaged upon ſecurity to me made before his departure.

			Lib.	ſh.	d.					
2	Cr	*John Brown* Grocer of London due to him the 12 of November next comming *iC xxx*^{l} *xviii*^{s}	130	17	—					
		More due the 14 January next enſuing	100	—	—					
		More due the 25 March following	50	—	—	280	17	—		
3	Cr	*Baldwin Hodges* due to him the 16 February next comming *iC lxxj*^{l} *xij*^{s}				171	12	—		
3	Cr	*John Laramoore* due to him the 29th of this inſtant moneth of September *iiC*^{l}				200	—	—		
		More due the 25th March enſuing *xl*^{l}				40	—	—		
3	Cr	*Samuel Whitſon* due the 16th inſtant *iC*^{l}				100	—	—		
		More due the 14th March following *jC xii*^{l} *iij*^{s}				112	03	—		
						904	12	—	904	12 —

3 Dr *Iames Bendwidge* owing by him the 17th of this inſtant September *iC xvii*^{l} *v*^{s} *vi*^{d} — 117 5 6

More owing by him due the 28 October following *iiC*^{l} — 200 — —

3 Dr *Ionas Kemp* owing by him due the 28 of March next comming as *per* his obligation *iiC xl*^{l} — 240 — —

1 Cr *Thomas Sweet* his account currant for the particulars above being all the Debts owing to him at his going over — 557 5 6 — 557 5 6

Dr Cotton Wooll Received into my charge 32 Bags Barbado's weighing neat (tare 4 *per centum* abated) 75*C* 3q^{rs} 14^{l} all marked T S and numbred from N° 1 to 32.

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2 Dr Ginger Remaining in the Principalls Warehouſe 12 bags all in ſorts of the Weſt-India ungarbled weighing neat (tare 6 pound *per* bag abated) 29*C* 2 q^{rs} all numbred from N° 17 to 28

The 19th September

2 Dr Caſh — For the ſumme of *iiC l*^{l} and is for ſo much
1 Cr *Thomas Sweet* his account currant received of Mr *William Hain* Turky Merchant for an action or partable adventure of *iiC xlv*^{l} ſterling in the Turky-Companies hands whereof the Principall was owner ſold and made over to the ſaid Mr *Hain* by vertue of a warrant and letter of Atturney and comes to as above — 250 — —

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4 Dr Fuſtians Eng^{s} Manufacture, remaining in the Principall Warehouſe 100 q^{s} of Venetian Eng^{s} which are to be ſhipped of to his Factors or himſelfe at St *Lucars*.

September 13th 1649

2 Dr *John Brown* Grocer } For the ſumme of *jC xvii*l *x*s and is for 12 bags of Gin-
3 Cr Ginger ——— } ger in ſorts ungarbled ſold him upon 2 Moneths time in part of his firſt bill of 130l 17s not due till the 12 of November following, and weighed. *viz.*

	C	qrs	l		C	qr	l
N°. 17	2	2	0	N°. 28	2	1	20
20	2	1	27	26	2	2	7
19	2	2	1	24	2	1	26
18	2	1	25	27	2	2	10
23	2	2	3	25	2	2	16
22	2	1	18	the 7 bags	17	1	17
21	2	1	27				
7 bags wt	17	1	17	totall	30	0	2
				tare at 6l *per* bag	2		16

Reſts neat ſold him at *iiii*l *per centum* ——— 29 — 1 — 14 produceth 117 10 —

September the xviiith

2 Dr Caſh ——— } For the ſumme of *xvij*l *v*s *vj*d and is for ſo much received
3 Cr *Iames Bendwidge* — } from him in part of his firſt bill of *jC xvij*l *v*s *vj*d now due, the reſt being *jC*l to ſtand out 4 Moneths upon ſimple Intereſt at 8 *per centum, per annum.* ——— 27 5 6

The 3d October

4 Dr *John Blay* Merchant } For the ſumme of *jC lxxxj*l *viii*s *iij*d and is for 32 bags
Cr Cotton Wooll — } Barbado's weighing neat (tare 10l *per* bag already abated) 75 *C* — 2qrs 10l ſold him at *ii*l *viij*s *per Cent.* whereof he hath cleared the exciſe and produceth as above ——— 181 8 3

To make good the value of 80l more or leſſe in Lead at 11l 10s the fother of 19½ *C* and 100l more in Lancaſhire counterfeit Millaine Fuſtians at 2l *per* ps, and the reſt in ready mony, of both which commodities he is to clear the exciſe and to deliver them free of all charges into the Warehouſe.

The 5th ditto

4 Dr Lead for the ſumme of *lxxxj*l *j*s *ix*d and is for 50 pigs of 2 notches weighing groſſe 7 fother *jC* at 11l 10s *per* fother comes to ——— 81 1 9

4 Dr Fuſtians Engliſh manufacture for the ſume of *jC*l and is for 50 ps of Lancaſhire Millaines containing *Incirca* 37 yards a ps received in barter of Cotton Wooll at 2l *per* ps ——— 100 — —

2 Dr Caſh for *vis viid* and is for ſo much received of *John Blay* in full to clear out Truck or barter being the ballance of his account — 6 6

4 Cr *John Blay* for the particulars by him made good as above — 181 8 3 181 8 3

(5)

The 12 of October (1649)

2 Dr / 2 Cr — Ginger / Cash — For the summe of 61l and is for severall charges disbursed on 50 bags of West-India Ginger in sorts all numbred from N° 1 to 50 received out of the *Lion* of *London* which come consigned to me from *Thomas Sweets* Factors at S[t] *Lucars*, and for the which I have entred into Bond for the due payment of the Excise, and is as followes

Paid fraight of the same as *per* Bill of lading laden hither for 6¼ Tonne at 2l 8s *per* Tonne	15	—	—
Item paid custome of the said 50 bags weighing netto at the Custome-house (tare and the allowance of 5 *per centum* abated) 13000l suttle rated at 1s 4d *per* pound at 5 *per centum* of ditto value is *xliiil vjs viiid*	43	6	8
More disbursed in petties, as Lighterage Cranage Carmen and Porters, &c.	2	13	4
	61	—	—

61 — —

The 30th October

2 Dr / 2 Cr — Ginger / Cash — For the summe of *vil vs* and is for so much paid garbling and sorting of the said 50 bags of Ginger — 6 5 —

The 6 November

2 Dr / 2 Cr — Cash / Ginger — For the summe of *iC xliiil* and is for 17 bags of garbled Ginger sold *David Collis* Grocer for ready mony at the weights and prices following, whereof he hath cleared the Excise, *viz.*

7 Bags of large ginger wt neat 17C-0qrs-7l at *iiiil iis per centum*	69	19	1
8 Bags of middle ginger neat 19-2-at *iijl xs per centum*	68	9	—
2 Bags of dust and small ginger weighing neat 6-0-14 at 17s *per centum*	5	4	1
Abating 8s 2d in the whole value rests	143	8	2

143 — —

The 12th ditto

2 Dr / 2 Cr — *John Brown* Grocer / Cash — For the summe of *xiijl vijs* and is for so much paid him in full of his first bill of 130l-17s now due, and the obligo cancelled is — 13 7 —

The 16 November

3 Dr / 1 Cr / 2 Cr — *Baldwin Hodges* / *Thomas Sweet* / Cash — For the summe of *iC lxxixl xijs*

Thomas Sweet his account currant for 3 moneths rebate of *iC lxxi xijs* now paid him 3 Mo before-hand being not due till the 16 February and is at 8 *per centum* simple Interest	3	7	3
Cash paid the said *Hodges* in full of his said bill	168	4	9
	171	12	—

171 12 —

The 28th ditto

4 Dr / 2 Cr — Lead / Ginger — For the summe of *lxxxiiii iiis iiiid* and is for the cost and charges of 47 pigs received in barter of Ginger as followes

	Lb.	sh.	d.
Ginger for the summe of *lxxxiiil vs* and is for 10 bags of middle Ginger wt neat 23C-0qrs-14l at *iiil xiis per centum* barrered away with *David Collis* merchant and whole-sale Grocer for 47 pigs of Lead wt 7 fother	83	05	—
4½C 1s		18	4
Cash paid Carmen and Porters for removing from his house to the Warehouse.	84	3	4

84 3 4

The 12 December (1649)

4 Dr Tobacco, For the ſumme *iiijC iij*[l] *iiij*[s] *iiij*[d] and is for the firſt coſts and ſeverall charges on 20 Potacco's of Spaniſh Tobacco which come home in the Ship *Jonas Thomas* M[r] conſigned to me from the Principall at S[r] *Lucars*

1 Cr *Thomas Sweet* his account currant for the ſumme of Rialls 14000 and is for the firſt coſts and charges of the ſaid Tobacco there as *per* advice from the Principall who deſires to have the ſame rates ſet on them in my Books and is at 6 pence *per* Riall — Lib. 350 — —

3 Cr Caſh for the ſumme of *liij*[l] *iiij*[s] *iij*[d] and is for ſo much paid out in charges on the ſame Tobacco as followes

Paid fraight and primage 10[s] *per* Potacco —	10	—	—			
Paid cuſtome weighing netto there (tare 14[l] *per* Potacco, and the allowance of 5 *per centum* abated) 1674[l] ſuttle at 6[d] a pound is —	41	17	00	53	04	4
Item paid other petties & charges as *per* particulars	1	7	4			
	53	04	4	403	04	4

403 4 4

The 28 December

2 Dr Caſh for the ſumme of *jC lxxxvj*[l] *v*[s] *vi*[d] and is for ſo much received of *Jonas Kemp* in full of *jC xC*[l] which he now payes in in part of his Bill of *iiC xl*[l] not due till the 28 of March enſuing, and for the which he is accordingly to be allowed rebate — 186 5 6

1 Dr *Thomas Sweet* his account currant for the ſumme of *iij*[l] *xiiij*[s] *vj*[d] and is for 3 moneths rebate of *jC xC*[l] paid in by *Jonas Kempe* not due till the 28 of March and is at 8 *per centum* ſimple Intereſt — 3 14 6

3 Cr *Jonas Kempe* for the particulars above — 190 00 — — 190 00 00

The 10[th] January

3 D *James Bendwidge* For the ſumme of *jC xliiij*[l] and is for 5 Potacco's ſold
4 Cr Spaniſh Tobacco him w[t] groſſe 4C-2q[rs]-6-[l] is ſuttle 510[l] Tare 60[l] Treat (*prorato* of 4[l] *per* 104[l]) is 18[l] reſts neat 432[l] at *vis viiij*[d] *per* [l] is — 144 — —

To pay *xliiij*[l] in hand and to deliver 100 p[s] of Lancaſhire Osbrow Fuſtians for the reſt at 1[l] *per* p[s]

The 12[th] ditto

4 Dr Fuſtians for the ſumme of *iC*[l] and is for 100 peeces of Lancaſhire Osbrow's received in Barter of Tobacco at 1[l] *per* p[s] — 100 00 00

2 Dr Caſh for the ſumme of *xliiij*[l] and is for ſo much received from *Iames Bendwidge* to cleare the barter of Tobacco — 44 — —

3 Cr *Iames Bendwidge* for the particulars above — 144 — — 144 — —

(5)

The 15th *Fanuary*

3 Dr *Samuel whitſon* for the ſumme of *iiiC xxxvij*l *vj*s *vj*d and is for the particulars following

4 Cr Spaniſh Tobacco for the ſumme of *iijC xxv*l *xvii*s and is for 11 Potacco's ſold him weighing groſſe 10*C* 0qrs 2l is ſuttle 1122l tare 14l *per* Potacco treat 37l reſts neat 931l and is at 7s a l — 325 17 —

1 Cr *Thomas Sweet* his account currant for the ſumme of *j*l *ix*s *vi*d and is for 2 moneths rebate of *iC xii*l *iii*s due to the ſaid *Whitſon* the 14 of *March* next coming and now ſatisfied aforehand, and is at 8 *per centum* ſimple Intereſt — 1 9 6

327 6 6

To make good to *John Brown* Grocer *iC* l and the ballance to pay in ready money

Ditto

2 Dr *John Brown* Grocer for the ſumme of *iC* l and is for ſo much he accepts payment of from *Samuel whitſon* in full of a bill for ſo much due to him yeſterday *paſſato* and is — 100 00 00

1 Dr *Thomas Sweet* his account currant for the ſumme of *ii*l *xiii*s *iiii*d and is for ſo much to be made good to *Samuel Whitſon* for 4 Moneths forbearance of *iC*l due to him the 16 September paſt, and not ſatisfied till now being at 8 *per centum* ſimple Intereſt — 2 13 4

2 Dr Caſh for the ſumme of *xii*l *x*s *ii*d and is for ſo much received in full from *Samuel whitſon* to clear accounts between us of all demands whatſoever — 12 10 2

3 Cr *Samuel Whitſon* for the particulars above *iC xv*l *iii*s 6d — 115 3 6 — 115 3 6

The 18 January

2 Dr Caſh for the ſumme of *iC ii*l *xiii*s *iiii*d and is for ſo much received as followes

3 Cr *James Bendwidge* received of him payment of *iC*l due upon his firſt bill due the 14 September paſt and continued at Intereſt — 100 00 00

1 Cr *Thomas Sweet* his account currant received for 4 moneths forbearance of ditto ſumme at 8 *per centum* ſimple Intereſt the ſumme of *ii*l *xiii*s *iiii*d — 2 13 4

102 13 4 — 102 13 4

The 29th January

3 Dr *John Laramoore* for the ſumme of *iiC*l and is for the particulars following

4 Cr Spaniſh Tobacco, for the ſumme of *iC ix*l *x*s and is for 4 Potacco's wt groſſe 3*c* 39qrs 8l is ſuttle 408l tare 48l treat 14l reſts neat 346l at 6s 4d a pound abating 1s 4d in the whole — 109 10 00

3 Cr *James Bendwidge* for the ſumme of *xC*l *x*s and is for his obligation for ſo much made over and payable to *John Laramoore* which he hath accepted and is now become his Dr — 90 10 —

200 — 200 — —

Ditto

1 Dr *Thomas Sweet* his account currant } For the ſumme of *vl vis viii*d and is for ſo

2 Cr Caſh — } much paid *John Laramoore* for 4 moneths forbearance of *iiC*l due the 29 of September paſt and is at 8 *per centum* ſimple Intereſt — 5 6 8

The 2 February

3/1 Dr/Cr *James Bendwidge* / *Thomas Sweet* his account currant } For the ſumme of *iiii*l and is for three moneths forbearance of *ii*Cl due the 28 of October paſt and not til now ſatisfied at the rate of 8 *per centum* ſimple Intereſt is as before ——— 4 — —

ditto

2/3 Dr Caſh ——— } For the ſumme of *j*C *xiii*l *x*s and is for ſo much received
Cr *James Bendwidge* } from him in full of his 2d Bill of *ii*Cl due the 28 of October paſt and for forbearance of the ſame is ——— 113 10 —

The 12th ditto

Dr *Iames Bendwidge* } For the ſumme of *i*C *xxix*l *xix*s and is for 13 bags of large
Cr Ginger ——— } Ginger ſold him wt groſſe 32C 1qrs 14l tare 6l *per* Bag reſts neat 31C 2qrs 22l at 4l 2s *per centum* is ——— 129 19 00

To pay *Iohn Davis* merchant *lxix*l *xix*s for 6 fother of Lead being 42 pigs for the which I have already agreed and the reſt at 2 and 2 moneths as *per* two Bills under his hand, the one for 30l payable 16th Aprill, the other for as much payable the 16th June following

The 14th ditto

4 Dr Lead for the ſumme of *iiii*C *xxvii*l *j*s *vi*l and is for 222 pigs bought as followes with ſeverall charges at ſhipping of

3 Cr *Iames Bendwidge* for the ſumme of *lxix*l *xix*s and is for 42 pigs weighing 6 fother of 19½C *Incirca* for the which he is to pay *Iohn Davis per* agreement ——— 69 19 00

2 Cr Caſh for the ſumme of *iii*C *lvii*l *ii*s *vi*l and is for ſo much diſburſed on Lead as followes

Bought of Mr *Iohn Terrell* merchant 180 pigs weighing 25 fother 15C 2qrs at *xi*l *xii*s *per* fother is *ii*C *xcix*l *x*s *iiii*d abating the odde groat reſts ——— 299-10-00

Item paid Exciſe of 222 pigs wt 31 fother of 20C at *v*s *per* fother ——— 7--15--00

More paid cuſtome of 319 pigs ſhipt of and laden aboard the Swanne bound for St *Lucars* and goe conſigned as *per* bill of lading to *Thomas Sweet* weighing 44 fother 18C 2qrs rated at 20 the fother of 20C with Lighterage Carmen Porters, &c. ——— 42-17-7

357-02-6 357 2 6

427 01 6 427 01 06

ditto the xvth

1 Dr *Thomas Sweet* his account currant for the ſumme of *ic*l and is for a bill of exchange drawne on me payable at ſight to *Stephen Everton* for the like value took up of his Factor at *Sivill*, with a letter of advice and intimation to draw up the account currant and ſend along with the goods ——— Lib. 100 ſh. 00 d. 00

4 Dr Fuſtians for the ſumme of *xxi*l *xviii*s and is for ſo much paid cuſtome packing and charges of 300 ps ſhipt of in 12 Drumfats all numbred from N° 1 to 12 marked T S and laden aboard the good ſhip the Swanne, *Theodore Iennings* Mr bound for St *Lucars* all conſigned to the Owner the particulars being too large here to inſtance ——— 121 18 — 121 18 —

1 Cr Caſh for the particulars paid out as above ———

			Lib.	sh.	d.			
		To Ballance the former Account enter						
Dr		Ginger for Proviſion or Factorage at 2 *per centum*		09	09	06		
Dr		Cotton Wool for the ſaid at ditto rate, & Brokerage at $1\frac{1}{2}$ *per*^{l}		4	15	2		
Dr		Fuſtians for the ſaid and is *iiij*^{l}		4	—	—		
Dr		Lead for the ſaid at ditto rate of 2 *per centum*		10	13	06		
Dr		Tobacco for the ſaid at ditto rate		11	11	08		
Cr		Caſh taken out for proviſions as above		40	09	10		
							40	09	10
Dr		Ginger for the neat proceed of 52 bags ſold		396	19	6		
Dr		Cotton Wool for the neat proceed of 32 bags ſold		176	13	01		
Dr		Spaniſh Tobacco for the neat gaines of 20 Potacco's		164	11	—		
Cr		*Thomas Sweet* his account currant for the particulars above		738	03	07		
							738	03	07
Dr		*Thomas Sweet* his account currant for the ſumme of *viiiC xxviij*^{l} *xviij*^{s} *j*^{d}						
Cr		Fuſtians for the ballance of that account borne to his Debit.		225	18	—		
Cr		Lead for the full coſts and charges of 319 pigs ſhipt of ----		603	00	01		
				828	18	01	828	18	01

(1)1649		*Thomas Sweet* his Account currant	Dr					
Septem	1	To *John Brown* Grocer due to him at 3 ſeverall payments	2	280	17	—		
	—	To *Baldwin Hodges* due to him the 16 Feburuary next	3	171	12	—		
	—	To *John Laramoore* due to him the 29th inſtant	—	200	—	—		
	—	To the ſaid due the 25 March enſuing	—	40	—	—		
	—	To *Samuel Whitſon* due the 16th inſtant	—	100	—	—		
	—	To the ſaid more due the 14 of March following	—	112	03	—		
Decem	28	To *Jonas Kemp* for 3 months rebate of *iC xC*^{l} now paid in before it be due	3	3	14	6		
Januar	15	To *Sam: whitſon* for 4 months forbearance of *iC*^{l} due to him in Sept laſt	—	2	13	4		
	29	To Caſh paid *John Laramoor* for M^{o} forbearance of *iiC*^{l} due in Sept laſt	2	5	6	8		
Februar	15	To the ſaid paid *Steven Everton* for a bill of Exchange charged on me	—	100	—	—		
	R	To Fuſtians for the Ballance of that Account brought hither	4	225	18	00		
	R	To Lead for the 1 coſts and charges of 319 pigs ſhipt of	—	603	00	01		
	R	To Ballance due to the Owner by foot of this acc^{t} born to folio 1 & 5	—	61	14	07		
				1906	19	02		
		Ballance of theſe Accounts	Dr					
	R	To *Iames Bendwidge* owing by him on the foot of his account	3	60	—	—		
	R	To *Ionas Kemp* owing by him as *per* Ballance of his account	—	50	—	—		
	R	To Caſh for the Ballance remaining in cheſt	2	41	14	7		
				151	14	7		

To draw up the Account of Ballance enter

Dr	Ballance for the ſumme of *iC li xiiii^{s} vii^{d}*							
Cr	*Iames Bendwidge* owing by him by foot of his account ——		60	00	00			
Cr	*Ionas Kempe* owing by him ——		50	—	—			
Cr	Caſh for the ballance remaining in cheſt ——		41	14	07			
			151	14	07	151	14	07
Dr	*Thomas Sweet* his account currant due to the Owner ——		61	14	07			
Dr	*Iohn Brown* for the ballance owing him ——		50	00	00			
Dr	*Iohn Laramoore* for the ballance owing by him ——		40	—	—			
Cr	Ballance for the particulars above ——		151	14	07	151	14	07

This account of ballance ſhewes the ſtate of the queſtion what ſtands on Dr ſide is due or owing to the Owner, and what on Cr ſide is due to himſelfe and owing by him to others.

To proceed in new Books the ballances (either of this or other accounts) may be carried along (as is here done) without drawing up an account of ballance or Journall parcels, or out of the account of ballance dtawn up either with or without Journall parcels making the parcels on Dr ſide Dr to the account currant, and the account currant Dr to the Creditors on Creditors ſide.

Per contra Thomas Sweet Cr (1)

1649 Sept	1	By *Iames Bendwidge* owing by him due the 17 inſtant ——	3	117	5	6
	—	By the ſaid more owing not due till the 28 October following ——	—	200	—	—
	—	By *Ionas Kempe* owing by him due the 28 March 1650 ——	—	240	—	—
ditto	9	By Caſh rec^{d} for a partable action in the Turky comp^{a} hands ſold Mr *Hain*	2	250	—	—
Nov	16	By *Baldwin Hodges* for 3 *M^{o}* rebate of his bill of *iC lxxi^{l} xii^{s}* now paid him	3	03	7	3
Dec	12	By Spaniſh Tobacco for the 1 coſts & charges of 20 Potacco's as *per* Jour.	4	350	—	—
Januar	15	By *Samuel Whitſon* for 3 moneths rebate of 112^{l} 3^{s} now ſatisfied ——	3	01	9	6
	18	By Caſh received of *Iames Bendwidge* for 4 *M^{o}* forbearance of *iC^{l}* ——	2	02	13	04
Febr	2	By *Iames Bendwidge* for 3 *M^{o}* forbearance of *iiC^{l}* ——	3	04	—	—
	R	By Ginger for the neat proceed of 52 bags ſold ——	2	396	19	6
	R	By Cotton Wool for the neat proceed of 32 bags Barbado's ——	—	176	13	01
	R	By Spaniſh Tobacco for the neat gains of 20 Potacco's ſold ——	4	164	11	—
				1906	19	2

Ballance *Per contra* Cr

R	By *Thomas Sweet* his account currant due to him as in folio ——	1	61	14	07
R	By *Iohn Brown* Grocer due to him payable 25 March 1650 ——	2	50	00	00
R	By *Iohn Laramoore* due to him payable 25 March enſuing 1650 ——	3	40	—	—
			151	14	7

1649		Cash for account of *Thomas Sweet* Dr				
Sept.	1	To *Thomat Sweet* his account currant received for 'a partable action or adventure in the Turky Companies hands sold Mr. *William Hain* ---	1	250	—	—
	18	To *Jam Bendwidg* received in part of his first bil the rest continued at Int.	3	17	5	6
Octob.	5	To *John Blay* received from him in full to clear a Barter	4	—	6	6
Nov.	6	To Ginger received for 17 bags sold *David Collis* Grocer as *per* Journall	2	143	—	—
Dec.	28	To *Ionas Kempe* received from him in full of *i*^{c} *xc*^{l} three *M*^{o} before it be due	3	186	5	6
Januar.	10	To *Iames Bendwidge* received of him to clear the barter of Tobacco —	—	44	—	—
	15	To *Sam. Whitson* received from him in full for the Ballance of his account	—	12	10	2
	18	To *Iames Bendwidge* received from him in full of *jC*^{l} due on his first bill --	—	100	—	—
	—	To *Th: Sweets* acc^{t} currant received for 4months forbearance of the said *iC*^{l}	1	2	13	04
Febr.	2	To *Iam. Bendwidge* received from him in full of his 2^{d} bill and forbearance	3	113	10	—
				869	11	00

1649		Ginger for account of *Thomas Sweet* Dr				
Sept.	1	12 baggs unsold remaining in the Warehouse 50 bags in sorts received by consignation the 12 October				
Octob.	12	To Cash paid fraight custom & charges of the said 50 bags as *per* Journal	2	61	—	—
	30	To the said paid garbling the said 50 bags	—	6	5	—
	—	To Cash taken out for my provisions at 2 *per centum*	2	9	9	6
	R	To *Thomas Sweets* account currant for the neat proceed of 52 bags sold --	1	396	19	6
				473	14	00

1649		Cotton Wooll 32 bags Barbado's neat 75*C* 3qr^{s} 14^{l} Dr				
Sept.	1	To Cash taken out for provisions at 2 *per cent.* & paid Brokerage at 1½ p^{l}	1	4	15	2
	R	To *Thomas Sweet* his account currant for the neat proceed carried thither	—	176	13	1
				181	08	03

1649		*John Brown* Grocer Dr				
Sept.	13	To Ginger for 12 bags ungarbled sold him in part of his first bill for ---	2	117	10	—
Nov.	12	To Cash paid him in full of his first bill	—	13	07	—
Januar.	15	To *Samuel Whitson* for his bill obligatory accepted *per* assignement for —	3	100	—	—
	R	To ballance due to him by conclude of this account born to folio 1 & 5th	—	50	—	—
				280	17	—

1649		*Per contra* Cash	Creditor				
Octob	12	By Ginger paid fraight custom & charges of 50 bags of West India Ginger		2	61	—	—
	30	By the said paid garbling the said 50 bags		—	6	05	—
Nov	12	By *John Brown* Grocer paid him in full of his first bill		2	13	07	—
ditto	16	By *Baldwin Hodges* paid him in full of his bill of *jC lxxi*^{l} *xii*^{s}		3	168	04	09
—	28	By Lead paid Carmen and Porters for removing 47 pigs		4	—	18	04
Dec	12	By Spanish Tobacco paid fraight custome and charges of 20 Potacco's		—	53	04	04
Januar	29	By *Th:Sweets* acc^{t} currant paid *Iohn Laramoore* for 4M^{o} forbearance of *ii*C^{l}		1	5	06	08
Febr	14	By Lead paid for 180 pigs with Excise custom and charges as *per* Journal		4	357	02	06
ditto	15	By *Thomas Sweet* his account currant paid a bill of exchange		1	100	—	—
		By Fustians paid custom Drumfats packing and charges of 300 p^{s} shipt of		4	21	18	00
	R	By Gin: Cot: Wool, &c. taken out for my provisions as in Dr fo: 2,2,4,4,4		—	40	09	10
	R	By ballance remaining in chest borne to folio 1 and 5		—	41	14	7
					869	11	—

1649		Ginger *per contra*		Creditor				
Sept	13	By *Iohn Brown* for	12	bags in sorts w^{t} neat 29C 1q^{r} 14^{l} sold him at 4^{l} *cent*	2	117	10	—
			7	bags large neat 17C-0q^{rs}-7^{l} at *iiii*^{l} 2^{s} *per centum*				
			8	bags middle neat 19C-0q^{rs}-2^{l} at *iii*^{l} x^{s} *per cent*				
			2	bags smal and dust w^{t} 6C-0q^{rs}-14^{l} at *xvii*^{s} *per cent*				
Nov	6	By Cash received of		*David Collis* Grocer for the said 3 parcels sold him	2	143	—	—
	28	By Lead for	10	bags middle bartered away for 47 pigs as *per* Jour.	4	83	5	—
	12	By *Iam:Bendwidg* for	13	bags of large Ginger w^{t} neat 31C 2q^{r} 22^{l} sold for	3	129	19	—
	R	Remaining unsold --	10	bags large Ginger w^{t} neat 24C-1q^{r} *Incirca*		473	14	00
			62	bags				

1649		Cotton Wooll for account of *Thomas Sweet*	Creditor				
Octob	3	By *John Blay* merchant for 32 bags sold w^{t} neat 75C 2q^{rs}-10^{l} at 48^{s} *cent*		4	181	8	3
		This under weight lost by allowance of *i*C on a draught 1q^{r}-4^{l}					

1649		*Per contra Iohn Brown*	Creditor				
Sept	1	By *Thomas Sweet* his account currant owing by him due the 12 November		1	130	17	—
		By the said more due the 14 January following		—	100	—	—
		By the said due the 25 March next comming		—	50	—	—
					280	17	—

(3)1649		*Baldwin Hodges* Dr					
Nov.	16	To *Tho.Sweet* his account currant for 3 *Mo* rebate of the debt now satisfied	1	3	7	3
	—	To Cash paid him in full of his said Bill	2	168	4	9
				171	12	00
1649		*Iohn Laramoore* Dr				
Januar.	29	To Spanish Tobacco for 4 Potacco's sold him for	4	109	10	—
	—	To *Iames Bendwidge* for an assignment accepted and made over and is	3	90	10	—
	R	To ballance due to him by conclude of this account born to folio 1 & 5-	—	40	—	—
				240	—	—
1649		*Samuel Whitson* Dr				
Januar.	15	To Spanish Tobacco for 11 Potacco's weighing neat 931 l at 7 s *per* l sold him is	4	325	17	—
	—	To *Th. Sweet* his account currant for 3 *Mo* rebate of the 2 d bill now satisfied	1	1	9	6
				327	06	06
1649		*Ionas Kemp* Dr				
Sept.	1	To *Th.Sweet* his account currant owing as *per* bil obligatory due 28 March	1	249	—	—
1649		*James Bendridge* Dr				
Sept.	1	To *Thomas Sweet* his account currant owing to him due the 17 instant	1	117	5	6
	—	To the said more due the 28 October following	—	200	—	—
Januar.	10	To Spanish Tobacco for 5 Potacco's sold him to pay as *per* Journall	4	144	—	—
Febr.	2	To *Thomas Sweetes* account currant for 3 moneths forbearance of *ii*Cl	1	4	—	—
	12	To Ginger for 13 bags of large sold him to pay at 2 and 2 moneths	2	129	19	—
				595	04	06

1649		*Baldwin Hodges Per contra* Cr					
Sept.	1	By *Thomas Sweet* his account currant owing by him due the 16 February	1	171	12	—	
1649		*John Laramoore* Cr					
Sept.	1	By *Thomas Sweet* his account currant due the 29th instant	1	200	—	—	
		By the said more owing not due till the 25 March following	—	40	—	—	
				240	—	—	
1649		*Samuel Whitson* Cr					
Sept.	—	By *Thomas Sweet* his account currant owing by him due the 16 instant --	1	100	00	00	
	1	By the said more owing due the 14 March ensuing	—	112	3	—	
Januar.	15	By *John Brown* Grocer for an assignment made over payable to ditto --	2	100	—	—	
	—	By *Thomas Sweet* his account currant for 4 moneths forbearanee of *jC*l --	1	2	13	04	
	—	By Cash received from him in full for the foot of this account	2	13	10	02	
				327	06	06	
1649		*Jonas Kemp* Cr					
Dec.	28	By *Th. Sweet* his account cur: for 3 *M*o rebate of *jc xc*l paid in before it be due	1	3	14	6	
	—	By Cash received from him in full of *iC xC*l	2	186	5	6	
	R	By ballance owing by him by foot of this acc: due 28 Mar. born to fo. 1,5	—	50	—	—	
				240	00	00	
1649		*James Bendwidge* Creditor					
Sept.	17	By Cash received from him in part of his first bill now due	2	17	5	6	
Januar.	10	By Fustians for 100 peeces of Lancashire Osbrowes bought of him	4	100	—	—	
	—	By Cash received from him to clear the barter of Tobacco	2	44	—	—	
	18	By the said received from him in full of his first bill	—	100	—	—	
ditto	29	By *John Laramoore* for an assignment made over payable to him	3	90	10	—	
Febr.	2	By Cash paid in by him in full of his second bill and forbearance thereof -	2	113	10	00	
	14	By Lead for 42 pigs the value paiable by him being, in part of ginger sold is	4	69	19	—	
	R	By ballance owing by him payable at 2 and 2 moneths --- 1, --5	—	60	00	6	
				595	4		

(4)1649 Fuſtians Engs Manufacture for account of *Thomas Sweet* Dr

Sept	1	100 ps *Venetian* counterfeit for exportation remaining in the Warehouſe					
Octob	5	To *Iohn Blay* for 50 ps Lancaſhire Millaines at 2l *per* ps		4	100	—	—
Ianuary	10	To *Iames Bendwidge* for 100 ps of Lancaſhire Osbrow's bought at 11 *per* ps		3	100	—	—
		To Caſh paid for 12 Drumfats cuſtome packing and charges		2	21	18	00
		To the ſaid taken out for my proviſions at 2 *per centum*		2	4	—	—
					225	18	00

1649 *Iohn Blay* Merchant Dr

Octob	3	To Cotton Wooll for 12 bags Barbado's ſold him as per Journall for		2	181	8	3

1649 Lead for account of *Thomas Sweet* Dr

Nov	5	To *Iohn Blay* Merchant for	50	pigs wt 7 fother 1C at xil xs *per* fother -		4	81	01	09
Nov	28	To Ginger for	47	pigs wt 7 fother 4½C received in barter					
		for 10 bags of middle ginger		producing as *per* Journall		2	83	05	—
		To Caſh paid Carmen & Porters		for removing the ſame			—	18	4
		To *Iames Benwidge* for	42	pigs wt 6 fother the value payable by him			69	19	00
		To Caſh paid for	180	pigs wt 25 fother 15C 2qrs and coſt			299	10	—
		To the ſaid paid Exciſe for	—	one hundred twenty two pigs			7	15	—
		To the ſaid paid cuſtome, &c. of	319	pigs ſhipt off as *per* Journall			49	17	6
		To the ſaid taken out for my proviſions at 2 *per centum*					10	13	6
							603	00	01

1649 Spaniſh Tobacco for account of *Thomas Sweet* Dr

Dec	12	20 Potacco's received by Conſignation					
		To *Thomas Sweet* his acct currant for the firſt coſt & charges as *per* his letter	1	350	—	—	
		To Caſh paid fraight cuſtome and charges as *per* Journall	2	53	04	04	
		To the ſaid taken out for my proviſions at 2 *per centum*	—	11	11	08	
	R	To account currant for the Ballance being the neat gaines borne thither	1	164	11	00	
				579	07	00	

Fastians *Per contra* Cr

	R	By *Thomas Sweets* account currant for the ballance carried thither		1	225	18	—

John Blay Cr

1649 Octob.	5	By Lead for 50 pigs weight 7 fother *jC* received in barter of Cotton Wool		4	81	01	09
		By Fustians for 50 p^{ce} of Lancashire Millaines at 2^{l} *per* p^{ce}			100	—	—
	—	By Cash received from him in full to clear the Truck		2	—	6	6
					181	08	03

Lead Cr

	R	By *Thomas Sweets* account currant for the 1 costs and charges of the said 319 piggs shipt of		1	603	00	01

Spanish Tobacco Cr

1649 Januar.	10	By *Iames Bendwidge* for	5	Potacco's sold w^{t} neat 432^{l} at *vi^{s} viii^{d} per* 1	3	144	—	—
	15	By *Samuel Whitson* for	11	Potacco's sold him neat 931^{l} at *vii$_{s}$* a^{l} ---	—	325	17	—
	29	By *John Laramore* for ---	4	Potacco's sold him neat 346^{l} for the value of	—	109	10	—
			20	Potacco's neat —— 1709^{l} sold for ——		579	07	00

The Account removed to new folio's to begin again will ſtand thus.

		Ginger 10 bags large remaining unſold as in folio (2)		2		
		James Bendwidge Dr				
	R	To Ballance owing by him as in folio 3 brought hither			60	
		Jonas Kempe Dr				
	R	To Ballance owing by him brought from folio 3[d] due 28 March 1650		3	50	
1649		Caſh for account of *Thomas Sweet* Dr				
	R	To Ballance remaining in cheſt brought from folio		2	41	14 07

1649	*Iohn Brown* Grocer	Cr				
R	By Ballance due to him payable the 25 March brought from folio		2	50		
R	*Iohn Laramoore*	Cr				
1650	By Ballance due to him payable the 25 March brought from folio		3	40		
	Thomas Sweet his account currant	Cr				
R	By Ballance brought from folio 1 and here placed to account		1	61	14	07

THE FOURTH

QUESTION

BEING

A QVESTION

OF

A SHIPS FRAIGHTMENT

VVITH

INSTRUCTIONS

To keep Ship Accounts.

INSTRUCTIONS

WITH

A SHIP'S EQUIPMENT

OF A

SQUADRON

FOR

THE HOME SERVICE

Instructions to keep Ship Acccounts.

THE Books neceſſary to this purpoſe are a Note or Pocket Book, a Book of the Ships Expence Charge or disburſements of which I ſhall now ſpeak, a Book of Mariners Wages, and a Fraight Book.

Of the Book of the Ships Disburſements.

This Book I adviſe to be kept in folio with two or ſometimes three columnes for the converſion and reduction of ſeverall Coines; out of the Note Book into this Book are to be entred (as often as need requires) continually page after page all common disburſements for the Ships uſe, which if you think fit may be born over from leafe to leafe, or the ſummes of theſe ſeverall folio's may be added together in one page on Debitor ſide at the end of the Book as likewiſe all that the Ship hath made for fraight or otherwiſe there brought to account on Creditor ſide, and the account ballanced up before the doing whereof the Mariners Wages is to be entred out of the Book of Wages, whereof we come next to ſpeak; but obſerve by the way that Carpenters and Caulkers work, and bills for Proviſion, and furnirure being numbred or lettered, may be entred in one line in the Ships Book with reference thereto.

Of the Book of Mariners Wages.

This Book may be kept in folio every man having a particular account of Debitor and Creditor with an Alphabet or Calendar at the end of the ſame ſhewing in what folio his account is ſo placed(both pages being accounted but one folio) wherein he is to be made Debitor for all paid or lent him (or for dead mens goods if he buyes any) and Creditor by the Ship for as much time and Salary as he ſerved for, ballancing with him every pay day, he ſubſcribing his name as a receipt and for the ſatisfaction of the Owners, and when any man is diſcharged to enter another in his roome, and at the end of the Voyage or as often as you ballance the Ships Books (which ſome doe at every Port, being a prudentiall courſe in reſpect of mortality, and ſo carry the ballance forward from Port to Port) all the Wages ſo paid them is to be transferred out of this Book with relation thereto into the book of the Ships disburſements.

To Sell dead mens Clothes.

The uſuall courſe hath been firſt to take an Inventory, and afterwards to ſell at the Maſt (by three cryes who gives moſt) but the readieſt courſe is to bring them up upon the Deck, and there immediately to ſell them keeping an account of their appraiſement or value, which ſaid account may be ſubſcribed by ſome of the Ships company, as alſo with an atteſtation concerning the goods left if any, this account is afterwards to be poſted to every mans Debt that buyes; and to the parties credit deceaſed, in the book of Mariners Wages above mentioned.

To Examine Ship Accounts.

The Book of mens Wages cleares all Disburſements of that nature for victuals they make an abſtract of the charge of Meat, Bread, Drink, &c. and according to the quantity of the men compare the ſame with x[l] *per* man a moneth, or with the rate of victuals in *England* with caution and due regard of extraordinary Labourers, or extraordinary dear rates paid for the ſame, granting a competent allowance to the Cabbin and ſick men, other grand disburſements for ſhips neceſſaries may be cleared by receipts for the ſame.

The Forme of a Fraight Book.

			₶	ß	₰
	100	Brought from the other ſide ——————— ₶	800	00	00
		The xth ditto laden by *Iames Williams* and goe conſigned to *H. Barnſlie* of Livorne			
I W N° 7	1	Cheſt marked as in the margent, and is to pay fraight ----- ₶	12	00	00
		Ditto laden by the ſaid conſigned as above			
I W N° 7,8,11 15,112,	5	Bales of cloth to pay fraight ₶ 10 *per* bale ———————	50	00	00
		The xiiij^th^ ditto laden by the ſaid and goe conſigned to *Morgan Read* Conſul.			
N° 13,7,5,6, 8,9,10,12,15,17	10	Hogs-heads of Coppris to pay fraight ₶ 5 *per* h'h' numbred as in the margent ——————— ₶	50	00	00
	116	Peeces of goods			
		Summe ₶	912	00	00

Sometimes theſe accounts are to be kept with double Columnes for converſion of forreine Coines.

A Fictious Waſte queſtion of a Ships Fraightment.

Anno 1651 Decem 12

William Brown $\frac{1}{3}$
Humphry Barnes $\frac{1}{4}$
Iames williams $\frac{1}{4}$
Thomas Jennings $\frac{1}{12}$
John Collins --- $\frac{1}{12}$

The Owners of the Ship Neptune whoſe names and parts are here expreſſed agree joyntly to ſet her to Sea, the Mr *John Collins* the 12 of December bringeth in his accounts of her charge in setting out which amounts to *vC xCvii*l *xii*s ——— Lib. 597 sh. 12 d. 00

At ſeverall times he received from the ſeverall partners theſe ſummes following.

	Lib.	sh.	d.			
From *william Brown iC xCviii*l ———	198	00	00			
From *Humfrey Barnes iC l*l ———	150	00	00			
From *Thomas Iennings xlix*l ———	49	00	00			
From *Iames Williams iC l*l ———	150	00	00			
	547	00	00	547	00	00

Three of theſe Owners namely *John Collins* *Humphrey Barnes Iames williams* contract with the reſt to fraight and employ the ſaid ſhip each $\frac{1}{3}$ on a Voyage to Leghorne and Scandaroone for eight moneths certain, or tenne moneths uncertain at three hundred and ſeventy pounds a moneth.

Februar 12 The Maſter of the ſhip *John Collins* writes word to the fraighters that he made fraight of ſeverall goods to Leghorn ℔ *ixC xii* the exchange at *iiii*s *x*d ——— ℔ 912 00 00 220 08 00

Item he there ſold a Cable a Mainſaile and a Boat, which at his return are not placed to account in the ſhips books, and therefore entred here, the value was ℔ *viC xii* at ditto rate ℔ 612 00 00 147 18 00

March 24 By a letter of this date it appears he made fraight of Jewes goods to Scandaroone ℔ 200 at *v*s ——— ℔ 200 00 00 50 00 00

Annno 1652 Septem 17 The ſhip returning to *Livorne* the Voyage before ſhe was delivered proved 9 Moneths 5 dayes long at 30 dayes *per* moneth under pay of the fraighters at 370l a moneth, who in the *Interim* laded and imployed her each $\frac{1}{3}$ tonnage with ſtocks of their owne.

And now the Owners agree joyntly to let out the ſaid ſhip, and a ſtock of fifty thouſand Dollers to the Turky Company. upon Cambio Maritimo or Bottomree to lade Currance at Zaunt at *v*l *per* Tonne fraight, and the ſtock to be repaid again at the delivery of the Currance at *6* ſhillings the Doller.

Februar 14 The ſhip took in 450 Tonnes of Currance at Zaunt there laden by the Turky Companies Factors which were without any dammage ſafe unladen the 14 February the fraight amounts to ——— 2250 00 00

1652 Februar	14	The Maſter having ſpare roome likewiſe laded 7 Tonnes upon his own account and adventure to pay 5l *per* Tonne fraight	35	00	00
		Item paſſing by Livorne he there took in ſeverall peece goods the whole were to pay ℔ 150 fraight which he receives at home at *iiiis vil per* Doller	33	15	00
	28	To pay off the mariners he receives from the Turky company in part *ii Ma* pounds	2000	00	00
March	2	He renders the Owners an account of the value of three thouſand and eleven pounds disburſed on the ſhip in the term of the Voyage	3011	00	00
		Item an account of *lxxil iis* ſterling ſtill due to dead mens friends which he is to be allowed, and undertaketh to pay upon lawfull demands	71	02	00
		The Owners deſire him to ſet the ſhip to Sea again and conclude to come to account and pay their Proportions when they ballance the accounts whereupon he disburſes for her careening and other neceſſaries as *per* account *iiiiC xCviil iiis*	497	03	00
		Item there is ſtill due to ſeverall trades-men for Proviſions taken up by Bills *iiiiC xiiil xviis*	413	17	00
		Item there is due to *Humphrey Barnes* for port of letters and charges at meetings which the ſhip is to allow *iiil iiid*	03	00	03
		More that the fraighters are to allow	02	00	00
	24	The ſhip being liked of by the State, they buy her being valued at *iiiMa l*l	3050	00	00
		Whereof *per* the conſent of the Owners the Treaſurers of the Navy pay *william Brown* one thouſand pound down in hand whereof he is to be accountable to the reſt for their parts when the accounts are ballanced	1000	00	00
		Item the Commiſſioners of the Navy out of the value of the ſaid ſhip have contracted to pay the ſeverall Creditors or Trades-men for their proviſions amounting to four hundred and thirteen pounds ſeventeen ſhillings, from whom they are to demand ſatisfaction	413	17	00
		One of the Owners *viz. Iames williams* being a delinquent, the Parliament have ſequeſtred his part of the ſhips appraiſement (the value of the proviſions firſt deducted out of the whole) and is	659	00	09
		Item his ¾ part of 250l ſtill due from the Turky company is attached and condemned in their hands for Debts owing and the ſhip enters into the Publique ſervice, the ſaid *Iames VVilliams* being gone and hath left no viſible eſtate.	62	10	00

The queſtion propoſed is to have an account of theſe tranſactions ſtated, and having drawne the ſame to a ballance to make an exact diviſion of the Debts ſtanding out and of the 1000l received *per VVilliam Brown* according to each Owners Intereſt and ſuitable to the juſtice and equity of the account, that each Owner may know what he hath to pay or receive and to or from whom, to avoyd Law controverſies and arbitrations without allowance of any Intereſt for matters paſt.

Journall parcels to the said ship question

December the 12th Anno 1651

2	Dr	*William Brown* for the summe of *jC xCix*l *iiij*s and is for $\frac{1}{3}$ of *vC ixCvii*l *xij*s the ships charge in setting out		199	04	00			
2	Dr	*Humphry Barnes* for his $\frac{1}{4}$ of the said *jC xlix*l *viij*s		149	08	00			
2	Dr	*Iames williams* for his $\frac{1}{4}$ of the said		149	08	00			
2	Dr	*Iames Iennings* for his $\frac{1}{12}$ of the said		49	16	00			
1	Dr	*John Collins* for his $\frac{1}{12}$ of the said		49	16	00			
1	Cr	Ship *Neptune* for the particulars above	597	12	00		597	12	00

ditto

1	Dr	*John Collins* Commander of the said ship for the summe of *vC xlvij*l and is for so much received by him at times of the severall Owners towards setting out the said ship							
2	Cr	*William Brown* received of him *iC xCviii*l		198	00	00			
2	Cr	*Humphry Barnes* received of him *iC l*l		150	00	00			
2	Cr	*Iames Williams* received of him *iC l*l		150	00	00			
2	Cr	*Thomas Iennings* received of him *xlix*l		49	00	00			
			547	00	00		547	00	00

ditto

1	Dr	Ship *Neptune*	For the summe of *vC xCvii*l *xii*s and is for so much by him						
1	Cr	*Iohn Collins*	disbursed to set the said ship to Sea as *per* his accounts delivered in to the Owners	597	12	00			

February the 12th

1	Dr	*Iohn Collins* for the summe of *iiC xCiiii*l *xvi*s *viii*d							
2	Cr	*Humphry Barnes* for the summe of *lxxiii ix*s *iiii*l and is for his $\frac{1}{3}$ part of ℔ 912 outward fraight to Livorne at *iiii*s *x*d *per* Doller is		73	09	04			
2	Cr	*Iames williams* for his $\frac{1}{3}$ part of the said		73	09	04			
		The other $\frac{1}{3}$ appropriates to *Iohn Collins* and therefore not placed to account							
1	Cr	Ship *Neptune* for the summe of *iC xlvii*l *xviii*s and is for ℔ 612 by him received for ships necessaries sold at Livorne		147	18	00			
				294	16	08	294	16	08

The xxiiijth of March

1	Dr	*Iohn Collins* for the summe of *xx xiii*l *vis viii*d and is for $\frac{2}{3}$ of ℔ 200 fraight made of Jewes goods to Scanderoone at *v*s *per* Doller							
2	Cr	*Humphry Barnes* for his $\frac{1}{3}$ part thereof ℔ $66\frac{2}{3}$ is		16	13	04			
2	Cr	*Iames VVilliams* for his $\frac{1}{3}$ part ℔ $66\frac{2}{3}$		16	13	04			
				33	06	08	33	06	08

2d page									
		The 17 September (1652)							
1	Dr	*John Collins* for the ſumme of *iiM*a *jCxxx*l *xi*s *j*d and is for his ⅓ of 9 Monthes 5 days fraightment at 370l *per* moneth	Lib. 1130	ſh. 11	d. 01				
2	Dr	*Humphry Barnes* for his ⅓ of the ſaid fraight	1130	11	01				
2	Dr	*James williams* for his ⅓ of the ſaid fraight	1130	11	01				
1	Cr	Ship *Neptune* for her fraightment due as above	3391	13	03	3391	13	03	
		February 14th							
2	Dr	Turky Company } For the ſumme of *iiM*a *iiC L*l and is for fraight of 450							
1	Cr	Ship *Neptune* } Tonne of Currance from Zaunt home at *v*l *per* Tonne —				2250	00	00	
		ditto							
1	Dr	*John Collins* } For the ſumme of *lxviii*l *xv*s and is for theſe particulars							
1	Cr	Ship *Nepune* }							
		For fraight of 7 Tonne of Currance upon his own account at *v*l *per* Tonne		35	00	00			
		Item for fraight of peece goods from Livorne ₶ 150 received at *iiij*s *vj*d *per* Doller		33	15	15			
				68	15	00	68	15	00
		ditto the *xxviij*th							
1	Dr	*John Collins* } For the ſumme of *iiM*a pounds and is for ſo much received							
2	Cr	Turky Company } by him from them in part to pay of the Mariners				2000	00	00	
		ditto							
1	Dr	Ship *Neptune* } For the ſumme of *M*l *vC lxxix*l *v*s and is for theſe particulars							
1	Cr	*John Collins* } following							
		Diſburſed abroad the whole term of the Voyage		3011	00	00			
		For ſo much ſtill due to dead mens wages which he undertakes to ſatisfie *lxxj*l *ii*s		71	02	00			
		Diſburſed to ſet the ſhip to Sea again		497	03	00			
				3579	05	00	3579	05	00
		ditto							
1	Dr	Ship *Neptune* } For the ſumme of *iiij*C *xiij*l *xvij*s and is for							
2	Cr	Account of ſeverall Tradesmen } ſo much due to them for proviſions taken up for the uſe of the ſaid ſhip					413	17	00
		ditto							
1	Dr	Ship *Neptune* for the ſumme of *iii*l *iii*d and is for ſo much diſburſed in port of letters and meetings		03	00	03			
2	Dr	*James Williams* for his ⅓ of *ii*l ſo diſburſed to be borne by the 3 fraighters, and is *xiii*s *iiii*d		00	13	04			
1	Dr	*John Collins* for his ⅓ part of the ſaid		00	13	04			
2	Cr	*Humphry Barnes* for the particulars above		04	06	11	04	06	11
		The xxiiijth March							
3	Dr	State or Parliament } For the ſumme of *iii M*a *l*l and is for the full value and							
1	Cr	Ship *Neptune* } appraiſement of the ſaid ſhip; which their Commiſſioners have bought for the publique ſervice					3050	00	00

The xxiiij[th] March 1652

2	Dr	*VVilliam Brown* for the ſumme of one thouſand pounds and is for ſo much received by him from the treaſurers of the Navy *per* order of the Committee in part of the ſhips value	1000	00	00				
2	Dr	Account of ſeverall Trades-men for the ſumme of *iiijC xiij*[l] *xvij*[s] and is for ſo much they are to receive from the ſtate in payment for their proviſions out of the ſhips value	413	17	00				
2	Dr	*James VVilliams* for his ¼ of the ſhips appraiſement ſequeſtred *per* order of Parliament, and is (the value of the proviſions abated out of her full appraiſement)	656	00	09				
3	Cr	State for the particulars above	2072	17	09	2072	17	09	

Ditto

2	Dr	*James VVilliams* } For the ſumme of *lxij*[l] *x*[s] and is for ¼ of the Ballance							
2	Cr	Turky Company } ſtill due from them attached and condemned in their hands				62	10	00	

The Ballance of the former account brought from the Leidger and entred here

	Dr	Ship Neptune for the ſumme of *iiijM*[a] *ixC xii*[l] *iiij*[s] and is for the Ballance or Dividend to be divided diſtributively amongſt the Owners							
	Cr	*VVilliam Brown* for his ⅓ of the ſaid	1637	08	00				
	Cr	*Humphrey Barnes* for his ¼ of the ſaid	1228	01	00				
	Cr	*James VVilliams* for his ¼ of the ſaid	1228	01	00				
	Cr	*Thomas Jennings* for his 1/12 of the ſaid	409	07	00				
	Cr	*John Collins* for his 1/12 of the ſaid	409	07	00				
			1912	04	00	4912	04	00	

	Dr	Account of Ballance for the ſumme of *jM*[a] *vjC xCviij*[l] *xj*[s] *ix*[d]							
	Cr	State or Parliament owing upon that account	977	02	03				
	Cr	Turky company owing by them	187	10	00				
	Cr	*Iames VVilliams* owing by him	533	19	06				
			1698	11	09	1698	11	09	

	Dr	*Thomas Iennings* owing to him	408	11	00				
	Dr	*Iohn Collins* owing to him	461	05	03				
	Dr	*VVilliam Brown* owing to him	636	04	00				
	Dr	*Humphrey Barnes* owing to him	192	11	06				
	Cr	Ballance for the particulars above	1698	11	09	698	11	09	

In ſome ſhips the Merchants or Owners lay in goods for the uſe of the Mariners, in this caſe in the book of Wages enter

Dr The goods in ſeverall accounts as Stockings, Waſtcoates, Monmouth caps, ſhoes, &c. for the prices ſet upon them
Cr The account of Cargazoone for whoſe acccount the ſaid goods are layd in

Theſe goods ſold to Mariners upon account of their pay or to others upon time --——————— } Dr The Mariners or Buyers
Cr The goods

If for ready money Cr the goods (and Dr Caſh if it be needfull to keep any ſuch account)

Part of theſe goods unſold at the ſhips return when the account is to be cloſed ——————— } Dr Account of Cargazoone
Cr The goods for their firſt prizes

Gaine } By the ſaid goods
Dr the goods
Cr the account of Cargazoone

Loſſe } By the ſaid goods
Dr the account of Cargazoone
Cr the goods

To conclude the Ballance of this account of Cargazoone ſhewes how much the Captain or Purſer is to make good to the Adventurer or Owners for the quantities or particulars ſold

And if the ſaid goods are unvalued at firſt or the account ſtated without any relation to their coſts, then will the account thereof be like ſome of the Sopracargo's accounts in the ſecond queſtion.

(1)

		Ship *Neptune* Dr	Page Leger Creditor	Lib.	sh.	d.
Anno 1651 Decem	12	To *Iohn Collins* for monies dirburſed to ſet her out	1	597	12	00
1652 Febr	28	To the ſaid for disburſements abroad the term of the Voyage	—	3011	00	00
	—	To the ſaid due to dead mens wages which he undertakes to pay	—	71	02	00
	—	To the ſaid for disburſements to ſet her to Sea again	—	497	03	00
	—	To account of ſeverall trades-men for proviſions taken up	2	413	17	00
ditto	—	To *Humphry Barnes* for port of letters and meetings by him expended	—	03	00	03
				4593	14	03
	R	To the Owners diſtributively for the ballance being their Dividend	—	4912	04	00
				9155	18	03

The Diviſion.

To *VVilliam Brown* for his $\frac{1}{3}$ part of the ſaid	1637	08	00
To *Humphry Barnes* for his $\frac{1}{4}$ of the ſaid	1228	01	00
To *Iames VVilliams* for his $\frac{1}{4}$ of the ſaid	1228	01	00
To *Thomas Iennings* for his $\frac{1}{12}$ of the ſaid	409	07	00
To *Iohn Collins* for his $\frac{1}{12}$ of the ſaid	409	07	00
	4912	04	00

		Iohn Collins Commander and Owner of $\frac{1}{12}$ Dr				
1651 Decem	12	To Ship *Neptune* for $\frac{1}{12}$ of her ſetting out to Sea	1	49	16	00
	—	To *VVilliam Brown* received towards his part of the ſhips ſetting out	2	198	00	00
	—	To *Humphry Barnes* for his part of the ſaid	—	150	00	00
	—	To *Thomas Iennings* received towards his part of the ſaid	—	49	00	00
	—	To *Iames Williams* received for his part of the ſaid	—	150	00	00
Febr	12	To *Humphry Barnes* for his $\frac{1}{3}$ of ℔ 912 outward fraight to Livorne	—	73	09	04
	—	To *Iames Williams* for his $\frac{1}{3}$ of the ſaid	—	73	09	04
	—	To Ship *Neptune* for proviſions and furniture ſold at Livorne	—	147	18	00
March	24	To *Humphry Barnes* for $\frac{1}{3}$ of ℔ 200 fraight to Scandaroone	—	16	13	04
(1652)	—	To *Iames Williams* for his $\frac{1}{3}$ of the ſaid	—	16	13	04
Sept	17	To Ship *Neptune* for $\frac{1}{3}$ part of 9 monthes 5 dayes fraightment	1	1130	11	01
	—	To the ſaid for fraight of peece goods and Currance	—	68	15	00
Febr	28	To Turky company received of them to pay of the mariners	2	2000	00	00
	—	To *Humphry Barnes* for $\frac{1}{3}$ part of *ij*[l] port of Letters	—	00	13	04
	R	To Ballance due to himſelfe		461	05	03
				4586	04	00

1651		*Per contra* the said ship Cr		Lib.	sh.	d.
Decem	12	By *William Brown* and Owners for their parts to set her out 2, 2, 2, 2,	1	597	12	00
Febr	12	By *John Collins* for ships necessaries sold at Livorne	1	147	18	00
1652 Sep	17	By the said for $\frac{1}{3}$ of 9 Monthes 5 dayes fraightment at 370^{l} *per M°*	—	1130	11	01
—		By *Humphry Barnes* for his $\frac{1}{3}$ of the said fraightment	2	1130	11	01
—		By *James williams* for his $\frac{1}{3}$ of ditto fraight	—	1130	11	01
Febr	14	By Turky company for fraight of 450 Tonne of Currance	—	2250	00	00
—		By *John Collins* for fraight of peece goods and Currance	—	68	15	00
March	24	By the State for her value sold to the Publique	3	3050	00	00
				9505	18	03

1651		*John Collins* Cr				
Decem	12	By Ship *Neptune* for monies disbursed to set her out	1	597	12	00
1652 Feb	28	By the said for disbursements abroad, due to dead men for their wages and to set her out again	—	3579	05	00
		By the said for $\frac{1}{12}$ of the Dividend		409	07	00
				4586	04	00

(2) Anno						
1651		*VVilliam Brown* Owner of $\frac{1}{3}$ Dr				
Decem	12	To Ship *Neptune* for the $\frac{1}{3}$ of her setting out	1	199	04	00
1652		To the Parliament received *per* him in part of the ships appraisement	3	1000	00	00
1652 Mar	24	To Ballance due to himselfe		636	04	00
	R			1835	08	00
1651		*Humphry Barnes* $\frac{1}{4}$ part Owner Dr				
Decem	12	To Ship *Neptune* for $\frac{1}{4}$ of her charge in setting out	1	149	08	00
1652 Sep	17	To the said for $\frac{1}{3}$ part of 9 moneths 5 dayes fraightment		1130	11	01
	R	To Ballance due to himselfe		192	11	06
				1472	10	07
1651		*James Williams* $\frac{1}{4}$ part Owner Dr				
Decem	12	To Ship *Neptune* for $\frac{1}{4}$ of her setting to Sea	1	149	08	00
1652 Sep	17	To the said for $\frac{1}{3}$ of 9 moneths 5 dayes fraightment		1130	11	01
Febr	28	To *Humphry Barnes* for $\frac{1}{3}$ part of *ij*^{l} paid port of letters	2	00	13	04
March	24	To the State for $\frac{1}{4}$ of the ships appraisement sequestred *per* order	3	659	00	09
	—	To Turky company for $\frac{1}{4}$ of their Ballance attached and condemned	2	62	10	00
				2002	03	02
1652		Account of severall Tradesmen Dr				
March	24	To Parliament receivable from the Treasurers of the Navy	3	413	17	00
1651		*Thomas Jennings* $\frac{1}{12}$ Dr				
Decem	12	To Ship *Neptune* for $\frac{1}{12}$ of her setting to Sea	1	49	16	00
	R	To Ballance due to himselfe		408	11	00
				458	07	00
1652		Turky Company Dr				
Febr	14	To Ship *Neptune* for fraight of 450 Tonne of Currance	1	2250	00	00

William Brown Cr

1651 Decem	12	By *John Collins* paid him towards setting out $\frac{1}{3}$	1	198	00	00
		By Ship *Neptune* for $\frac{1}{3}$ of the Dividend	—	1637	08	00
				1835	08	00

Humphry Barnes Cr

1651 Decem	12	By *John Collins* paid him towards setting out $\frac{1}{4}$ of the ship	1	150	00	00
Febr	12	By the said for $\frac{1}{3}$ of ℔ 912 outward fraight	1	73	09	04
March	24	By the said for $\frac{1}{3}$ of ℔ 200 fraight to Scandaroone	—	16	13	04
1652 Feb	28	By Ship *Neptune* and fraighters for disbursements for port of Letters and meetings as in their accounts in Dr folio 1, 2, 2	—	04	06	11
		By Ship *Neptune* for $\frac{1}{4}$ of the Dividend	—	1228	01	00
				1472	10	07

James Williams Cr

1651 Decem	12	By *John Collins* paid him towards $\frac{1}{4}$ of the ships setting out	1	150	00	00
Febr	12	By the said for $\frac{1}{3}$ of ℔ 912 outward fraight to Livorne	—	73	09	04
March	24	By the said for $\frac{1}{3}$ of ℔ 200 fraight of Jewes goods	—	16	13	04
		By Ship *Neptune* for $\frac{1}{4}$ of the Dividend	—	1228	01	00
	R	By Ballance owing by him	—	538	19	06
				2002	03	02

Per contra the Artificers account Cr

1652 Febr	28	By Ship *Neptune* for provisions taken up		413	17	00

Per contra Cr

1651 Decem	12	By *John Collins* paid towards $\frac{1}{12}$ of the ships setting to Sea	1	49	00	00
		By Ship *Neptune* for $\frac{1}{12}$ of the Dividend	—	409	07	00
				458	07	00

Turky Company Cr

1652 Febr	28	By *John Collins* paid him in part of Fraightment	1	2000	00	00
March	24	By *James Williams* for $\frac{1}{4}$ of the ballance attached in their hands	2	62	10	00
		By Ballance owing by them	—	187	10	00
				2250	00	00

(3)1652 March 24	State or Parliament Dr To Ship *Neptune* for her value or appraiſement	1	3050	00	00	
	Account of Ballance Dr To *Iames Williams* owing by him		533	19	06	
	To Turky company owing *per* them		187	10	00	
	To the Parliament due upon that account		977	02	03	
			1698	11	09	

The Diviſion of the former Ballances
according to the Equity of the account

Iames Williams Dr To Ballance owing *per* him as above	Lib. 533	ſh. 19	d. 6	
Turky Company Dr To Ballance owing *per* them		187	10	00
State or Parliament Dr To Ballance due upon the foot of that account		977	02	03

1652						
		Per contra the State Cr				
March	24	By *William Browne* paid him *per* the treasurers of the Navy	2	1000	00	00
	—	By account of Artificers payable to them for their provisions	—	413	17	00
	—	By *Iames williams* for ¼ of the ships value sequestred	—	659	00	09
	R	By Ballance due upon this Account		977	02	03
				3050	00	00
		Ballance *per contra* Creditor				
		By *Thomas Iennings* owing to him		408	11	00
		By *John Collins* owing to him		461	05	00
		By *William Brown* owiug to him		636	04	00
		By *Humphry Barnes* owing to him		192	11	06
				1698	11	09
		Per contra James Williams Cr				
		By *John Collins* for his proportion of this Debt when recovered or Losse if unrecoverable		59	06	08
		By *Thomas Iennings* for his proportion of the said		59	06	08
		Bo *Humphry Barnes* for his share of the said		177	19	10
		By *William Brown* for his proportion of the said		237	06	05
				533	19	6
		Per contra the Division of the Turky Comp[a] Debt Cr				
		By *John Collins* for his proportion of the said when paid in		20	16	08
		By *Thomas Iennings* for his proportion of the said		20	16	08
		By *Humphry Barnes* for his proportion of the said		62	10	00
		By *William Brown* for his proportion of the said		83	06	08
				187	10	00
		The Division				
		By *John Collins* for his proportion of the said when paid in		108	11	04
		By *Thomas Iennings* for his proportion of the said		108	11	04
		By *Humphry Barnes* for his part of the said ballance		325	14	01
		By *William Brown* for his part of the said		434	05	06
				977	02	03

William Brown Dr

To *Iames VVilliams* for the proportion of his debt	237	06	05
To Turky company for the proportion of the Ballance owing by them	83	06	08
To the State for the proportion of that ballance due to him when paid in	434	05	06
To *Humphry Barnes* for the ballance of this account receivable from him in ready mony	436	16	07
	1191	15	02

John Collins Dr

To *Iames williams* for the proportion of his debt	59	06	04
To Turky company for the proportion of that debt due to himselfe	20	16	08
To the State for the proportion of that ballance due to himselfe	108	11	04
To *VVilliam Brown* for the proportion of the 1000l receivable from him in ready mony.	111	02	03
To *Humphry Barnes* for the foot of this account receivable from him in ready mony	161	08	08
	461	05	03

Thomas Iennings Dr

To *Iames VVilliams* for the share of his debt	59	06	07
To Turky company for the proportion of their debt	20	16	08
To the State for the proportion of their debt	108	11	04
To *VVillliam Brown* for the proportion of the 1000l receivable from him in ready mony	111	02	08
To *Humphry Barnes* for the foot of this account due from him in ready mony	108	14	02
	408	11	00

Humphry Barnes Dr

To *Iames VVilliams* for the proportion of his debt	177	19	10
To Turky company for the proportion of their debt	62	10	00
To the State for the proportion of their Ballance	325	14	01
To *VVilliam Brown* for the proportion of the 1000l receivable from him in read mony	333	06	08
	899	10	07

Per contra William Browne Cr

The Diviſion of the 1000l received *per* him from the State.

	By *John Collins* for his proportion of the ſaid payable in ready mony	111	02	03
	By *Thomas Iennings* for his proportion of the ſaid	111	02	03
R	By *Humphry Barnes* payable to him for his proportion	333	06	08
	By Ballance due to himſelfe as it ſtands in the former account	636	04	00
		1191	15	02

Per contra Cr

R	By Ballance due to himſelfe as in the former account	461	05	03

Per contra Cr

R	By Ballance due to himſelfe as in the former account	408	11	00

Per contra Cr

R	By Ballance due to himſelfe	192	11	06
	By *William Browne* payable to him to ballance his account	436	16	07
	By *John Collins* payable to him to ballance his account	161	08	04
	By *Thomas Iennings* payable in ready mony to ballance his account	108	14	02
		899	10	07

William Brown Dr

To *Iames VVilliams* for the proportion of his debt	237	06	05
To Turky company for the proportion of the Ballance owing by them	83	06	08
To the State for the proportion of that ballance due to him when paid in	434	05	06
To *Humphry Barnes* for the ballance of this account receivable from him in ready mony	436	16	07
	1191	15	02

John Collins Dr

To *Iames williams* for the proportion of his debt	59	06	04
To Turky company for the proportion of that debt due to himselfe	20	16	08
To the State for the proportion of that ballance due to himselfe	108	11	04
To *VVilliam Brown* for the proportion of the 1000l receivable from him in ready mony.	111	02	03
To *Humphry Barnes* for the foot of this account receivable from him in ready mony	161	08	08
	461	05	03

Thomas Iennings Dr

To *Iames VVilliams* for the share of his debt	59	06	07
To Turky company for the proportion of their debt	20	16	08
To the State for the proportion of their debt	108	11	04
To *VVillliam Brown* for the proportion of the 1000l receivable from him in ready mony	111	02	08
To *Humphry Barnes* for the foot of this account due from him in ready mony	108	14	02
	408	11	00

Humphry Barnes Dr

To *Iames VVilliams* for the proportion of his debt	177	19	10
To Turky company for the proportion of their debt	62	10	00
To the State for the proportion of their Ballance	325	14	01
To *VVilliam Brown* for the proportion of the 1000l receivable from him in read mony	333	06	08
	899	10	07

Per contra William Browne Cr

The Diviſion of the 1000l received *per* him from the State.

	By *John Collins* for his proportion of the ſaid payable in ready mony	111	02	03
	By *Thomas Iennings* for his proportion of the ſaid	111	02	03
R	By *Humphry Barnes* payable to him for his proportion	333	06	08
	By Ballance due to himſelfe as it ſtands in the former account	636	04	00
		1191	15	02

Per contra Cr

R	By Ballance due to himſelfe as in the former account	461	05	03

Per contra Cr

R	By Ballance due to himſelfe as in the former account	408	11	00

Per contra Cr

R	By Ballance due to himſelfe	192	11	06
	By *William Browne* payable to him to ballance his account	436	16	07
	By *John Collins* payable to him to ballance his account	161	08	04
	By *Thomas Iennings* payable in ready mony to ballance his account	108	14	02
		899	10	07

The 5 Queſtion.

A Merchant of *London* namely *Iohn Boſtwick* deſires to ſee an account of double Exchange ſtated upon theſe ſuppoſitions and rates following

1 He drawes upon his friend Factor or correſpondent at *Lixborne* Duccats 6000 at ſeverall prices whereof the *medium* was $53\frac{1}{2}^{d}$ payable at Uſance

2 He remits to his correſpondent at *Venetia* 1200^{l} ſterling at 48^{d} the Duccat *di Banco*

3 The Factor at *Lixborne* adding $\frac{1}{3}$ *per centum* proviſions of the firſt Draught and ℔ 5 paid Brokerige and port of Letters drawes the Ballance of his account on the Factor at *Sivill* at ℔ 106 for ℔ 100 in *Sivill*

4 The correſpondent at *Venetia* deducting out of the firſt remittance to him his proviſions at $\frac{1}{2}$ *per centum* and ℔ 7 paid Brokerige and port of letters makes over the Ballance in his hands to the Factor at *Naples* at ℔ 100 *Venetia* for ℔ 101 at *Naples*

5 The Factor at *Sivill* adding proviſions at $\frac{2}{5}$ *per centum* and ℔ 5--122 Marveides paid Brokerage and port of letters drawes the Ballance of his account on the Factor at *Genoa* at 442 Marveides for 1 Crown of the Sunne

6 The Factor at *Naples* deducting out of the remittance made to him his proviſions at $\frac{2}{3}$ *per centum* and ℔ 6--48 paid Brokerige and port of letters makes over the Ballance in his hands to *Iohn Boſtwick* Merchant of *London* at 68 pence the Duccat

7 The Factor at *Genoa* adding to the Draught made upon him x 40 and 58 Sols for his proviſions at $\frac{1}{4}$ *per centum* and Brokerige and port of letters, drawes the Ballance of his account on *Iohn Boſtwick* Merchant at *London* at 83 pence ſterling the Crown of the Sunne

Item Iohn Boſtwick in the Term of theſe Exchanges disburſed in Brokerige of his *Lixborne* draught, &c. and in port of letters 3^{l}--2^{s}--3^{d} ſterling

The queſtion propounded is to know his Gain or Loſſe by theſe Exchanges

The proceſſe of the work may be ſeen by the relative figures, The Anſwer is he gained 137^{l}--10^{s}---00^{d} ſterling by induſtry with other mens monies which hath layne in his own hands the whole Tract of time.

The Coines of theſe places are according to the Map of Commerce.

Venetia —— 24 Groſſe ——
Lixborne —— 400 Raes
Sivill —— 375 Marveides
Naples —— 100 Graines ——
} make 1 ℔ or Duccat.

Genoa —— 68 Sols makes 1 x or Crowne.

John

John Boſtwick Merchant of *London* or ditto his account of Caſh — Dr

(1)	To account of Excª for *Lixborne* drawn on the Factor there the Excª at 53½d the Duccat	Sterling ℔ 6000	Lib. ſh. d. 1337-10-00
(6)	To account of Excª for *Naples* remitted home by the Factor there, the Excª at 68d *per* Duccat	℔ 5976	1693---4----
			3030--14----

Account of Excª for *Lixborne* — Dr

(3)	To account of Excª for *Civill* drawn on the Factor there at ℔ 106 here for ℔ 100 there	Mar ℔ 5683--361-- ℔	6025--

Factor at *Civill* or accº of Exchª for ditto place — Dr

(5)	To Factor at *Genoa* drawne by the Factor here on him at 442 Marveides for 1 Crown of the Sun X	4846---10-- ℔	℔ Marv. 5712--00--

Account of Exhange for *Venetia* — Dr

(2)	To *Iohn Boſtwick* Merchant of *London* remitted hither by him at 48d the Duccat *di Banco*	Lib. ſh. d. 1200--00-00 ℔	℔ groſſes 6000---00--

Account of Excª for *Genoa* or Factor there — D

(7)	To *Iohn Boſtwick* Merchant of *London* for the Ballance drawn on him at 83d ſterling the Crown of the Sunne ---	Lib. ſh. d. 1690--1---9--X	Cr Sols 4887----00--

Account of Excª for *Naples* — Dr

(4)	To Factor at *Venetia* remitted hither *per* him at ℔ 100 there for ℔ 101 here is	℔ gr ℔ 5963---00-- ℔	℔ graines 6022---63

Per contra Cr

		Sterling	Lib.	sh.	d.
(2)	By account of Exc[a] for *Ven[a]* remitted to the Factor there at 48[d] the Duccat *di Banco*	£ 6000	1200	-00	-00
(7)	By account of Exc[a] for *Genoa* drawne by the Factor there at 83 pence sterling the Crowne of the Sunne	5 X 4887	1690	--1	--9
	Paid Brokerage of the *Lixborne* draught port of Letters, &c.		3	—2	--3
R	By Ballance gained by these Exchanges		137	—10	--2
			3030	--14	-00

Factor at *Lixborne* or account of exc[a] for ditto place Cr

		Sterling	Lib.	sh.	d.
(1)	By *John Bostwick* Merchant of *London* drawne by him	1337	--10	-00	£
	By provisions at $\frac{1}{3}$ *per centum* to be added is				£
	By Brokerage and port of letters to be added				£
			6000	--00	-00
			20	--00	—
			5	-	—
			6025	--00	---

Per contra Cr

(3)	By Factor at *Lixborn* drawn by him at £ 106 there for £ 100 here	£ 6025 -	£ Marv)
	By provisions to be added at $\frac{1}{5}$ *per centum*		£ 5683--361
	By Brokerage and port of letters to be added		£ 22--267
			£ 5--122
			5712--00

Per contra Factor at *Venetia* Cr

	By provisions to be deducted at $\frac{1}{3}$ *per centum*		£ 30--00
	By Brokerage and port of letters		£ 7--00
(4)	By Factor at *Naples* remitted the Ballance thither at £ 100 here for £ 101 is there	£ 6022-63-	£ grosse 5963--00
			6000 -00

Factor at *Genoa* Cr

(5)	By Factor at *Sivill* drawne by him at 442 Marveides the Crowne of the Sunne is	£ Marv. 5712--00-X	Crowns Sols 4846--10
	By provisions at $\frac{1}{4}$ *per centum* Brokerage and port of letters to be added	—X	40--58
			4887--00

Factor at *Naples* Cr

			Ducc[ts] graines
	By provisions to be deducted at $\frac{1}{3}$ *per centum*	£	40- 15
	By Brokerage and port of letters	£	6 ---48
(6)	By *John Bostwick* Merchant at *London* remitted the Ballance to him at 68 pence the Duccat	Sterling 1693'--4[s]-0 £	5976--00
			6022--63

All theſe following Books, are to be ſold by Nicholas Bourn, *at the South entrance of the Royal-Exchange.*

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Youths guide, or a fathers beſt Legacy, at his laſt Will and Teſtament to his ſon, in 12°.

Courteous Reader,

By reaſon I could not at all attend the preſſe many Errata's have eſcaped, the moſt material that need correction are theſe that follow.

Letter of the ſheet	Page of that letter	Line	
B	3	34	For $l x^l$ read rebate of xl^l, and line 36 for C^l read $ic x^l$
C	1	11	s for ſhillings in ſtead of ^{l} for pounds
D	1	24	For 406 Cargo's read 506 Cargos
	2	7	Omit the word received, and back of that page line 12 To the deducted, read to be deducted
	3	2	For weight read weighing, and for Kintalls Kintall
		10	Omit *per*, and back of that page line 21 for Scales read Sales, and line the laſt proceed 86 read proceed of 86
E	1	2	For 45^l—14s—3^d read 40^l—14s—3^d
	3	3	For 200 pigs read 230 pigs
	-	11	In the Columne for 612^l—12s—6^d read 236^l—12s—6^d
	4	10	Omit 17^d, and back of that page line 26 *May* the 9th to be inſerted
F	2	2	Read ſold at Alicant for 412^l—15s, and back of that page line 10th for *anno* 1552 read 1652
G	2	30	For $1 C x vij^l$ v s now due read $1 C x vij^l$ v s vj^d now due
	3	1	In the Margent for *December* 21 read *December* the 12th
		26	For *xxix* s xj^d read 1^l 9 s 6^d back of that page line 14 for 69^l read 69^l 19 s 00
	4	31	In the Analyſis for { Cr Account Currant / Dr The parties to whom allowed } read { Dr Account Currant / Cr The parties to whom allowed }
H		30	Back page for 19 *September* read the 9th *September*
	4	25	For M° forbearance read 4 Moneths forbearance
H	1	---	On the back ſide of that page begin to write the page of that Journall down on every ſide, and ſo proceed in order till you come to page 6, ſo will the pages be numbred (1) (2) (3) (4) (5) (6) all in Parentheſes
I	1	8	For owing by him read owing to him
	2	17	For 19C—00qrs—2^l read 19C—2qrs—00^l
		26	For allowance of 1C on a draught read allowance of 1 ^{l} *per* draught
	3	10	Back page for *November* 5th read *October* the 5th
L	1	7	For *James Jennings* read *Thomas Jennings*
	2	10	For 656^l—00s—09^d read 659^l—00s—09^d
		11	The figure 3 before Cr State is omitted
			Laſt line in the Columne for 698^l—11s—9^d read 1698^l—11s—9^d
	3	9	Back of that page for 9155^l—18s—3^d read 9505^l—18s—3^d
M	2	8	Back page for 59--6--4 read 59--6--8
		14	For 161--8--8 read 161--8--4
		20	For 111--2--8 read 111--2--3
	2	8	For 461^l 5 s read 461^l 5 s 3^d
	4	10	For *Civill* read *Sivill*

And whereas through the Printers negligence, accounts that ſhould ſtand Dr and Cr ſide right againſt each other are miſplaced in ſome diſorder, the Reader may ſee by his eye and the likeneſſe of the totall, which account hath reference one to another.

FINIS.

L 2367

AMPHITHALAMI,

Or,

The Accomptants Closet,

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MERCHANTS-ACCOUNTS

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Digested into two parts.

The First whereof is called LITERA *A*.

Invented and *Composed* by ABRAHAM LISET Gent.

LONDON,

Printed by *James Flesher*, for *Nicholas Bourne* at the South entrance of the Royal-Exchange, 1660.

The PREFACE to the Reader.

THE intrinſecal ſcope of any Maxime, courteous and (therein) learned Reader, hath either to purpoſe a benefit or a pleaſure, whereof generous Spirits in effect never will make any difference, but at a diſtance, in that they will get the true benefit by the ſolid pleaſure, and the infallible pleaſure by the benefit thereof. We uſe to ſupply the decay of corporal ſtrength by neceſſary food and nouriſhment. Our Spirit or Mind (within ſpeaking with us) cannot otherwiſe well be fed, but by ſolid Learning, yet never be ſatisfied; which is a ſtrange thing of the more then humane mind of man, in that no man in this tranſitorie condition will be found never ſo ingenious and learned who could not yet learn and comprehend much more. Our Mind is no circumferred veſſel, that could but contain a certain quantity; nay it is infinite, endleſs, unſearchable, all capable, that in all things can find a period ſave in it ſelf, and happily can be wearied out, but never be ſatisfied and repleniſhed with learning and knowledg ſo much as not to deſire to know and learn ſtill much more. Now if naturally all men are deſirous of Knowledg, then the queſtion is, Why ſuch a deſire is not apparent and viſible with all men? Anſwer, In as much as a hungry Stomack hath no appetite for loathſome nor over-hot meats, whereof it cannot partake, ſo likewiſe every man deſires to know, but not ever that which is neceſſary and requiſite for him, nor by the means he abhors and ſhuns: nay many men deſire for raw and unwholeſome fruits when they ſtand more in need of Phyſick.

Some are of opinion that it is much better to learn but one thing artificially and fundamentally, then to keep our ſelves pel-mel upon many Sciences at once. But others there are that think themſelves to be expert of all things, and yet never deſire to learn ſo much perfectly as but a ſingle one. For the firſt opinion theſe Reaſons and Arguments here enſuing are alledged: Whereas Knowledg and Sciences being gifts of the Mind and treaſures of the Spirit, as alſo the felicity of Riches doth not conſiſt in the poſſeßion but lawfull uſe thereof, ſo likewiſe it is inſufficient to know much, but ſuch knowledg indeed muſt be improved which can be performed much better by ſuch a man that makes but one thing his conſtant Study, then by another who learns much, but altogether imperfectly; thence it comes that a great confuſion is occaſioned in the Mind of man as incapable to comprehend ſeveral things (no more then our eye properly can object but one thing) at once. If we conſider the ſhortneß of our life and the many things we are to ſtudy, then we will ſee we have ſcarce time enough to learn but that one thing whereunto we are ordained by Nature. And from thence it is why that excellent Lord and Chancellor of England Verulam *was of opinion that there ſhould be written a particular book of every Creature, as a book of Salt, a book of Sulphur, and another book of Coals, &c. For (ſaith he) in that we deſire to know all things, we do not know any thing perfectly; no more then the Current of a River having ſeveral arms or irregular waies will run as ſwiftly as that which flows ſtraight forward and regularly. Many men if compelled againſt their own inclination unto any work of the Brain, (for that of the hands*

having another Nature) can perfect but little to purpose by all their industry; and thence it is said, that such a one is born (as it were) for Poetry, and another for Painting, or Musick and the like. But forasmuch as there never hath been any body indued by Nature with all gifts together and at once, so a man can be but fit for one thing, and if educated and instructed in the same from his minority, he may certainly attain to the highest pitch of perfection. But those men who think to learn all together are most like unto a certain country Swain that endeavoured to pull the Horses tail altogether off at once.

But those who are of opinion that many things, if not perfectly, yet sufficiently may be learned and comprehended altogether at one and the same time, do alledge these and the like reasons, viz. *That there is nothing in this world which hath not many uses and benefits, and to find out which requires many waies trial; but what Science is there which is not united and knitted with many other Arts? therefore, say they, it is necessary that all should be comprehended and brought together, according to art, in an orderly Method.*

The mind of man being a perpetual and constant fire that cannot be kept long by one Pill; it being an immortal Spirit that cannot be satisfied in this concave of fading vanity, but is ordained as it were to search and apprehend the great mysteries of God and it's own Nature; Who is it then that will resist such a power except he that doth not understand the same within himself? So likewise is the Term of life not too short, if it were not shortened by unprofitable work, and Death furthered by a disorderly living. From whence is it that the innate desire to know all things comes, if we must content our selves with but one thing; which yet not only would be tedious but also of little advantage and benefit to us, since there is no part which contains all the rest, but they are divided distinctly and peculiarly according to their dimensions? Considering the Knowledge of many tongues, it first was given unto the Apostles for the propagation of the Word of God, and at this day still is very necessary for all Divines. Why then should it be said, this man doth understand the Hebrew, *and therefore he cannot learn the* Syriack *or* Arabick *tongue, another doth speak* Latin, *and therefore he cannot learn* Italian *or* Spanish? *To the contrary, it will rather follow that such a man can attain to the Knowledg of the rest by so much the easier as he doth speak or understand the Original: the like condition it hath with all other Parts.*

The deciding of this Question consists first in it's proper Sense, and then in the Difference of mens Spirits. If by the word Part or Science be understood the original Knowledg of a thing, then it will rather be better to know all or much then but one thing; but if there be meant by it a foretaste and learning in part only, then it will be better to know but one thing singly well and throughly, then many things poorly. For a shot into the mark is better then twenty at rovers; a Science leading unto truth is better then hundred others that lead off from truth. But how we are to shun all needless superfluity, and to trace the next way unto all manners of learning, we will refer the Reader to it's place.

But inasmuch as the Shapes and Gestures of all men are differing one from another, so likewise are their Spirits. Some there are indeed who resemble those beauties that easily can win every heart to themselves; and unto such nothing seems impossible, but they are apt to learn all things which they undertake without any difficulty: Some are of a meaner sort, which for the most part are more fit for the common use, they learn much by diligent industry, but remain ever in their apprentiship, and never are contented with what they purchase. But some are altogether deformed Spirits, being scarce so apt to discern what serves for their livelyhood, and such men (for the most part) must maintain themselves by their handy-craft work and drudgery. The Scope also is considerable which some one or other man aims at, and whereunto his object is prefixed; that man that is addicted unto a certain principal Science, must bestow his Industry much otherwise then he who studies but for his pleasure. 'Tis the saying of Plato, *that Nature (destining every man unto a certain thing) did bestow unto some men a Gold mind, to some other men an Argentine mind, and to the rest a mind of Iron; and it is well known that one Metal is not appliable nor fit instead of another, but each in its proper place: and in such a skilfull use consisteth the felicity of Governments.*

And

And therefore ſeeing that the Lord of all Goodneß did not impart unto every Country all ſorts of Fruits and Commodities, nor unto every Man all ſorts and manners of Spiritual gifts, it is moſt neceſſary to have an univerſal intercourſe and correſpondency both of Trade, Arts, Sciences, and all good things, for the general dealing in ſuch precious Commodities: but the enemies of Vertue ought not to be admitted thereunto. To which end the Author of this Book did venture to appear upon the Stage and Publick Market-place with his firſt Summer-fruits, of a ſhort Method, and new way of Accompts, *for the manage and dealing of all the reſt: withall confeßing that the Excellency thereof conſiſts not in its literal compoſure, but in the wiſe practice and uſe thereof; no more then a Harp (or ſome other muſical Inſtrument) with its ſeveral and diſtinct ſtrings, of it ſelf will give any comfort, if it be not ſtrained unto a pleaſant and delightfull Harmony or tune by ſome skilfull Hands: yet for all that it may fitly be termed an Artificial and Exquiſite Mirrour of other Myſteries, as it is of Divinity, Juſtice, Reaſon of State and Natural Maximes. As for inſtance, whereas there immediately proceeds from the only God, the Holy Trinity, producing Life, Light, Love and all Eſſential goodneß, which furthermore appear in ſeveral powerfull operations, as it doth in Faith, Charity, Hope, Patience, Humility, Prayers, and all other Vertues; and ſo to the glory of God the Author and the good of man perpetually are going about circular, as it were, for all Eternity: So likewiſe proceeds from the account of the Stock a Treble account of all Effects, Mony and Gain; and from which furthermore riſe and grow all the other accounts, Debtors and Creditors, as its conſequent branches and boughs, ſtill returning from Ballance to Ballance, unto the firſt Spring and Original thereof. And foraſmuch as Faith without Charity in a manner is dead, ſo likewiſe will be the Eſtate without Gain, the one being revived and cheriſhed by the other: whereas to the contrary it were altogether dead and unprofitable if gain were wanting; but being together they are as it were, one the body, and the other the ſoul and life thereof.*

Truth, Juſtice and Equity being repreſented, in that the leaſt Fault, Error or Tranſgreſſion will not be undiſcovered or unremedied by the Ballance, as an infallible Umpire and juſt Judge thereof.

Moreover concerning things Polemical and Private, it will ſhew with much caſe and delight how we may not only keep and preſerve that which we have already in our poſſeßion, but alſo how it may fitly be augmented and improved. But that conſiſts chiefly in the well-ordered application thereof, and eſpecially if we obſerve theſe enſuing Rules, viz. *Devout Prayers, diligent Induſtry, a merry Mind, a Conſcience void of offence, not to inquire after Strange things, not to believe our own Fancy, not to be offended at a merry Word in jeſt; to ſeek Honour among our likeneß, to inſtruct the Ignorant, to learn of the Wiſe, to ask what we do not underſtand, to be courteous towards all Men; ſeeing it is an infallible Maxime, Who ſpeaks well will be commended, who doth well will be done well unto, who ſtrives after renown muſt behave himſelf gentle, who miſlikes ſincerity cannot be counted pious. As for example, if our Ability and Effects rightly be ſtated to account, then we may make uſe thereof even with profit and pleaſure, either in our life-time or at our deceaſe, both as a Mirrour, Inventory, Teſtament and Laſt will towards our Heirs and Succeſſors. Beſides that we may ſee from time to time how far the Talent which God hath truſted us with, correſponding with the Improvement, how nigh the Gain doth ballance the Loß, in which defects appear, and how any thing amiß may be remedied. Item, what courſe might be taken towards any advantageous deſigne and occaſion, with ſuch like innumerable Conſequences, which for brevitie ſake are left to the ſerious Conſideration of the Ingenious Practicioner.*

As for the common and uſual way of the ſo-called Italian Book-keeping, *the Author of this Book is not Ignorant: but ſeeing thoſe Volumes which as yet are exſtant in ſeveral languages are altogether very large and circumſtantial, conſiſting commonly of* 3, 6, 7, *or more Books, as is Memorial or Waſte-book, Caſh-book, Book of Charges and Expences, Book of Bills of Exchange, Books of Accounts, Bills and Acquittances, Copie-book, Journal, Menſal, Annual and Lieger,* &c. *and in regard that hitherto no ſuch Exact and ſhort Method did arrive to his hand, he did preſume, ſo as for the good of the Publick and the love to his*

Neighbour, to compose this short abridgement of a well-proportioned and ordered Principal-book or Lieger, containing as it were all the rest as aforesaid, with this confidence, that haply he may prove at least useful and serviceable unto some that are capable thereof; desiring neither Vain glory nor undeserved Blame for all his pain and industry, but rather hoping that the curious Practicioner will not be found negligent at any occasion to supply the imperfection of this work with his more perspicuous Ingeniosity, and where he shall see it necessary, to adde such other accounts requisite thereunto as would beautifie the whole Structure so much the more. He for his part is very willing to be instructed by any ingenious man, not only in this, but also in all other things, being assured that he did not at leastwise intend to offend any body, if not haply he hath made way for many others unto Vertue and Knowledge; accounting the singularity of this Work as an unmoveable Pillar on the High-ways, by which an unexpected Traveller may fare well, and another more expert one not be served at all. And moreover it can be possible that the like Work would be unfeasable unto many, who although they did not want sufficient Skill and Knowledg, yet had need of industry and opportunity requisite thereunto. A short Account without either pleasure or profit must needs be tedious: the Proportion of goodness is the thing aimed at, and not the Multiplicity of words. The Love of a man towards his Country and the Zeal unto all Liberal Sciences are commendable only in their purity and naked sincerity. Part of Learning is a special gift of God imparted unto man, and is not prohibited by his Law, but by the Ordinances of Mahomet; *leading from evil unto good, mitigating the present infirmities, and governing the appetite. What* Socrates *said once of a Looking-glass, that cannot improperly be applied to parts and learning; Yea if a man only for his internal Intellects and not for his external Regard is to be counted a man, then respect is chiefly to be had unto its adornation and embellishment, and so the Proverb is verified,* Speak that I may see you. *That man only is to be accounted Wise whose Knowledge is more for Profit then for an Outward shew: For it needs must be better to know yet something though needless, then to know nothing at all.*

Furthermore, it rests yet to say, that those men who are determined to publish any thing in print, are most like to those who are building on the publick streets, they must get the stones either from old buildings or out of a new Quarry: the first is not so difficult, and yet requires almost more industry then skill; but the other being more Cumbrous and Honourable. Of such a literal Fabrick we are first to calculate the whole Architecture, and then to begin at the lowest Foundation, and so raise it by little and little very artificially and curiously to the top; if otherwise we desire not to get more Blame then Fame by it, or to lose again the Renowne which at first we did get by the work thereafter ensuing. Those Scoffers that pass by we must suffer to talk and judge their fill of it, with this assurance, that others again will judge very meanly of their Judgement.

There are so many books published that it seems almost difficult well to chuse of them: yet of those several sorts of Spirits of men many more are to be found that will differ in opinion and judgment; and therefore we ought not so much to look upon the Ingenuous only, neither upon the Unskilfull, nor upon the Niggards, nor upon the Lovers of Poesy, Painting, or of Musick, &c. but upon all together, as Pipes and Organs, conveying Knowledge unto our Capacitie. I must confess we live in a skilfull time, wherein Circumspection is very necessary, and never will be immature aswell in Writing as in Speaking. Certes, no sufficient Schooles have been had as yet, in which upon all occasion we could have learned either so to order and temper our Speech and Silence, or to appropriate the Knowledge, of all Sciences unto our selves. Ingenious men having even as well different affects, & the better opinion are sometimes in variance amongst themselves. One man cannot well fashion his things, another did not read much; one wants Words, another lacks Discretion and Knowledge, a third needs will appropriate Parts & Eloquence altogether unto himself, desiring to be heard of every body, but himself will not hearken to any body; not considering that there is a time to speak, and another time to be silent, never a one in which all at once is to be spoken. It is of more then but a little concernment, that a man from his minority is addicted unto good books and company, to the end that precious time might not be lost, which God had at first in such an Esteem, that he required the seventh part thereof as the Sabbath, whereas of all other things he commanded but

the tenth part to be given. Now inaſmuch as we are to ſhun and neglect bad and fooliſh Books, ſo likewiſe are we (as I conceive in my opinion) to flie and abhor the vicious and naughty ones, ſince Conſcience is not ſafe by the firſt, and by the ſecond our Mind cannot be ſatisfied. He who frequents lewd company muſt either be like unto them, or elſe be their Adverſary; nay, he muſt either vindicate their Vices and Malice, or not reſiſt their Ignorance. Many Contrarieties and Enmities there are hid in Nature (whoſe cauſes are not yet found out) but no greater Contrariety or Enmity can be had betwixt Vertue and Vice, Knowledge and Ignorance, then unprofitable Books and Exerciſes or Diſcourſes, for they rather will infect good manners, then good Books and ſolid Diſcourſes and Exerciſes will remedy ill manners; and albeit ſome few things there may be in a naughty Book which are haply not to be ſlighted, yet they ever will be either of an acetous or diſguſtfull taſte, moſt like unto thoſe wilde fruits of an ingrafted Tree, which neither can be eaten by a dainty mouth, nor digeſted by a feeble Stomach.

Who now of the Readers do perſwade themſelves that the Author of this Book ſeeks to purchaſe a laſting name, greatly deceive themſelves in their conceived opinion; for he ſufficiently did learn to diſtinguiſh the Vanity of ſuch purpoſe; and doth know very well, that in this Mortality nothing immortal can be had or gotten. Why then ſhould a man be ſo bold as to boaſt of that which is not his, ſeeing he received all, and eſpecially the gift of the Mind, originally of God, according to the known Scripture in James 1. 17. Every good gift and every perfect gift is from above, and cometh down from the Father of Lights. Eccleſiaſticus 1. 1. All wiſdom cometh of the Lord, and is with him for ever. *The vanity of ſuch Remembrance is in many mens opinion, and commonly in ſuch mens who know leaſt of all. But what is the Name of man elſe but a volatile ſound that flies away with the lightneſs of the Air? Why then ſhould ſuch a ſhaddow of Vanity eclipſe the eye of our crazie mind? What would it avail to our Soul (after its farwell taken from the World) if it could partake of the ſame Vain-glory or not? For neither can the grievous torment of Hell be mitigated or moderated, nor the Eternal Joy of Heaven be Augmented thereby. And yet nevertheleſs many men are thus drunk with ſuch deſire of Vain-glory, that they not bein ſenſible of their own Mind will be confounded at laſt. But much leſs is the Authors deſigne to get great Riches and Wealth by his undertaking, he being as it were his own Accomptant, and one that muſt purchaſe his pleaſure and profit with great pain and induſtry. That man that is not ignorant of the little eſteem which all Arts of Peace have had in theſe later times of War, will believe very eaſily that very little can be got, but more be loſt then gained by writing of Books. To conclude, the ſcope of this work is chiefly intended for the delightfull benefit of the ingenuous Practitioner, in that ſuch things are propounded and ſtated which at his pleaſure he can practiſe and reform according to his own occaſion and induſtry, unto whoſe cordial and continual affection we recommend our ſelves.*

But as for Momus *and thoſe ſcurrillors that cenſure and blame all things, we ſhall give this Caveat, that Your Cenſure will be cenſured again by more Ingenuous men. You reſemble thoſe African Painters that repreſent the Angels black and the Devils white. Another delineating all Nations with their proper habits, but as he came to the Frenchman he drew him altogether naked with a piece of Cloth and a pair of Sciſſers under his Arms, to ſignifie ſo much, that this man only could not find any thing which he ſhould like conſtantly. And therefore if we can pleaſe all but you, then take the Sciſſers and cut your ſelf a Miter according to your own Chimeras; but be ſure to free your ſelf firſt (like the Hauke) of the ſtraps, if ſo be that Cuſtom only and not Nature did tie you withall. And ſo we bid you farewell.*

Direction,

for the better understanding of, and attaining to, this Art of BOOK-KEEPING.

TAke notice that in every Account or Page the Margent sheweth the Year and the Month: The two first Lines represent the Day of the Month when such things, thereafter specified, either were done or brought to Account. The first word To, in the *Debet*, referrs to the *Creditor*; and the first word By, in the *Credit*, referrs to the *Debtor* of that Parcel, and is to be found by the direction of the two second Lines, signifying the Page of the Book where the money of that parcel specified in the next three Lines thereafter ensuing either is Credited or Indebted. All Accounts being of a double nature, that is to say, where in one Page a *Debtor* is, there in another Account or Page must needs be a *Creditor* also of the same Parcel, under what name or notion soever, otherwaies no just *Ballance* could be made: as the Account of the *Stock*, being the main Ground-work, and as it were an Inventory or Specification of every distinct and particular Parcel of the entire and whole Estate, must be charged each distinctly in its proper nature or essence by a particular Account, referring to the same Account of the *Stock* again; to the end the Use and Improvement thereof may be distinguished from the Rest, and Calculation made accordingly by *Gain* and *Loss*. And so from time to time the Intercourse of Money, the Charges and Expences, the Accounts, Bills and Certificates concerning Rents, Leases, Excises, Assessments, Imposts, Revenues, Orders, Trade, Commissions and the like, of the respective Merchants, Factors, Correspondents, Stewards, Farmers, Auditors, Comptrollers, Treasurers and Commissioners, must be stated and charged by their proper and particular Accounts; ever observing their due order, either in proceeding from, or reflecting to, their primitive cause and original. As soon as any Account is ingrossed and stated in the Book, then the name thereof is to be conveighed unto the Table, and there placed where the first letter of the Surname is to be found, with the number of the Page thereof, to the end it may direct you to it again upon any occasion, as by the Table hereafter ensuing may be seen.

The

The *Table* of the ſeveral Accounts of this Book. L[a] A.

A
Account Particular — 19.
Adventure land in Ireland — 29.
Andrews Backer — 37.

B
Backer Andrews — 37.
Bills of Exchange — 39.
Ballance — 43.

C
Capital or Stock — 1.
Cash — 41 — 13.
Charges and Expences — 21.

D

E
Expences and Charges — 21.
Edward Holt, Taylour — 33.
Exchange Bills — 39.

F
Foreſt and Manour of Increaſe — 7.
Faithfull John, Steward of the houſhold — 15.
Farmerie of Paywell — 31.

G
Goods and ſeveral Houſes London — 9.
Goods and Commodities for my account 25.
Gain and Loſs — 35.

H
Houſes and ſeveral Goods London — 9.
Honeſt, Steward of the Manours — 17.
Holt Edward, Taylour — 33.

I
Ireland S[r] John Knight — 3.
Ireland adventure Land — 29.
James Truſtie of Dover Factor — 23.

K

L
Land adventure in Ireland — 29.
Lord States of the Netherlands — 33.
Loſs and Gain — 35.

M
Manour of Speedwell — 5.
Manour and Forreſt of Increaſe — 7.

N

O

P
Particular account — 19.
Paywell the Farmerie — 31.

Q

R

S
Stock or Capital — 1.
Speedwell the Manour — 5.
States of England — 7.
Ships at Sea — 11.

T
Truſty James of Dover Factor — 23.

V
Vincent S[r] Thomas Knight — 3.

W
Wares for account of M[r] Goodtrade — 27.

X

Y

Z

1658		The *Stock* is *Debtor*.	*folio*	1	li.	s.	d.
January.	2	To Sr *John Ireland* K^t. for Mony lent upon bond the 25th of *March* 1657. to be paid again within a years time, at *6 per Cent.* for intereſt.		4	1000	—	—
December.	31	To Ballance, L^a A. li. 60928. 12 s. for tranſport of this account to a new Volumne L^a B.		44	60928	12	—
				li.	61928	12	—

Note, That this account of the *Stock* is the main groundwork of all the book and other accounts; or the body whereof the other accounts are members: and therefore as the office of the one is to nouriſh and cheriſh the others, ſo the duty of theſe are to adminiſter unto the firſt; and to the end we may know what every member or branch can or will doe in its office: then we are firſt to make an Inventary or ſpecification of each particular, in its proper nature and eſſence. So that we place each branch or member of our Eſtate diſtinctly to a particular account, as it is here to be ſeen in ſeveral parcels: and firſt by the *Manour* of *Speedwell* in *Credit*, which being a parcel of the *Stock*, and of a differing nature from the reſt, we are to Convey it from thence in the ſame Title upon a particular account, on the next page thereafter enſuing, on the left ſide of the pages in *Debet*, with theſe or the like words, The *Manour* of *Speedwell* in the County of *Succeſſe* (lying 12 miles from *Goodfort*) is indebted; which being the Title-page or head of that account, you let it ſtand above by it ſelf, and proceed unto the particulars, why and to whom it is indebted, which ſhews it ſelf to be, To the *Stock*, for the value of ſuch and ſuch Houſes, Lands and Chattels ſpecified there, li. 5000. which being thus placed and ſtated to account, you are to proceed with the *Manour* and *Forreſt* of *Increaſe*, and all the reſt of the parcels of the *Stock* accordingly, in order to the firſt, giving every parcel his particular account, ſo that all thoſe in *Credit* of the *Stock*, may be as many *Debtors* by themſelves; and to the contrary, thoſe that are *Debtors* of the *Stock*, may be *Creditors* by themſelves. Referring one unto another, to the end ballance may be made at pleaſure: and ſo the foundation of your building will be laid, and ready to ſupport a curious Architecture.

1658		The *Stock* is *Creditor*.	*folio*	li.	s.	d.
January.	2	By the *Manour* of *Speedwell*, li. 5000. according as it was valued to be worth, consisting in two fair Houses, a Dairie, 500 Acres arable and 500 Acres pasture ground, several Meadows, Orchards, Gardens, and 1000 heads of Sheeps and Cattel, lying within the County of *Sucesse*, 12 miles from *Goodfort*———	5	5000	—	—
.	—	By the *Manour* and *Forest* of *Increase*, li. 4000. according to estimation, lying within the Countys of *Somerset* and *Devon*—	7	4000	—	—
.	—	By several *Goods* and *Houses* lying in and about *London*, according to estimation li. 15000. *viz*, a House with an Orchard and Kitchin garden, as also 300 Acres arable, and 600. Acres pasture ground, valued to be worth li. 3000. lying 12 miles from *London*, and bordering on the high-way towards *Oxford*, commonly called *Plesance*, a fair House situated in *Broad-street London*, valued 2000 li. two other Houses in St *Martins-lane*, worth 6000 li. one House in *Cheap-side*, taxed for 1000. li. several Closures and parcels of arable and pasture grounds about *London*, valued to be worth 3000 li. together is———————	9	15000	—	—
.	—	By the *State* of *England* li. 5500. for money lent to the Parliament in *Anno* 1650. the 25th of *March*, upon publick faith, at 6 the 100. for Interest, is Principal———————————	7	5500	—	—
.	—	By several *Ships* at *Sea*, one called the *Hope*, mounted with 20 pieces of Ordinance, of about 400 Tuns, valued to be worth with all the appurtenances 3000 li. Another called the *Fortune*, of 500 Tuns and 30 Guns, valued with appurtenances 4500 li. A third called the *Good-adventure*, of 600 Tuns and 60 pieces of Ordinance, worth 6000 li.———————	11	13500	—	—
.	—	By S^r. *Thomas Vincent* K^t. li. 500. for money lent him upon his bond, the 25th of *March* 1657. in deposition to be payed again with 6 *pro C^to* Interest———————————	3	500	—	—
.	—	By *Cash* found this day in ready-mony of several sorts of Gold and Silver Species———————————	13	6500	—	—
December.	31	By *Gain* and *Losse* li. 11928. 12 s. for so much gained and advanced by the blessing of God with the *Stock* in the time limited, beside and above all Charges and Expences reduced———————	35	11928	12	—
				61928	12	—

1658		Sr *John Ireland* Kt is *Debtor.* *folio*	3	li.	s	d.
March.	26	To *Caſh* li. 1060. paid upon his aſſignment unto his *Clerk* as by his acquittance for 1000 li. Principal, and 60 li. for a years Intereſt at 6 *per Cent.* as by the *Contra* ſee *folio*——	14	1060	—	—

Note, That as it is ſaid formerly, the account of the *Stock* muſt be divided into ſeveral parcels, either in *Debet*, of thoſe that are *Debtors*, or in *Credit*, of thoſe that are *Creditors* to the *Stock*; and if ſpecified in order according to an Inventary thereunto, you will find all thoſe parts and parcels to be nothing elſe but the whole and entire Eſtate together, comprehended by that account of the *Stock*. Whereof this account being the firſt parcel of the *Debet*, ought to have the firſt place of the Book after the *Stock*: And to be the more ſure of your work, for preventing Errors, obſerve that as ſoon as you have conveyed a parcel of the *Stock*, or any other account afterwards, upon a particular account, as this is one, and *credited* the *Debet* of

1658

Sr *Thomas Vincent* Kt is *Debtor.*

Fannary.	2	To the *Stock* li. 500. for money lent him upon his bond in depoſition, the 25th of *March* 1657. to be paid again with Intereſt at 6 the 100.——	2	500	—	—
March.	25	To *Gain* and *Loſs* li. 30. for Intereſt of the 500 li. Principal, from the 25th of *March* 1657. until this day is one year, at 6 *per Cent.* cometh to——	36	30	—	—
			li.	530	—	—

Note, That this account, or any other of the like Nature, is altogether according to the former account of Sir *Ireland*, only with this difference, that whereas the one is a *Debtor*, the other is a *Creditor* to the *Stock*, and therefore eaſily can be obſerved in ſtating and placing them to account.

1658		*Creditor.*	*folio*	li.	s.	d.
January.	2	By the *Stock* li. 1000. for money lent the 25th of *March* 1657. to be paid again with intereſt at *6 per Cent.* in a years time———	1	1000	—	—
March.	25	By *Gain* and *Loſs* li. 60. for a years intereſt of the above ſpecified li. 1000. principall at 6 the 100. is———	35	60	—	—
			li.	1060	—	—

the *Stock*, or charged the *Credit* thereof by that particular account ſo ſtated as aforeſaid, you are to ſigne it with a point upon or neer to the firſt line of the page where the day of the month is ſpecified, in both accounts, by which you can ſee at any time as you examine your Books, that ſuch parcells pointed are rightly ſtated to account, and to be found both in *Debet* and *Credit*. As for inſtance, this account being at firſt *Creditor* to the *Stock* for money borrowed the year before it was charged to this account, and by the point you will ſee that it is conveyed from the *Stock* to this particular account, & that as it is here in *Credit* ſo it muſt needs be in *Debet* upon that account of the *Stock*: As for intereſt of this money paid again at the Expiration of the appointed time agreed on, it conſequently makes the Sum greater at the day of payment, and takes it from the account of *Gain*.

1658

Creditor.

March.	25	By *Caſh* li. 530. for 500 li. ſterling lent him the 25th of *March* 1657. with Intereſt for a year at 6 the 100. Received this day by my order paied unto the Caſh-keeper——— As more at large is to be ſeen by *Debet* in *Contra*.	13	530	—	—

Moreover as you are to adde Intereſt unto the Principal of that account and *Credit* of Sir *Ireland*, and pay it together, ſo in the contrary you are to doe with this *Debtor* Sir *Vincent*, and receive it together, not forgetting to borrow the Intereſt of the one from the account of *Gain* and *Loſs*, (being loſt money as it were) and to adde the Intereſt of the other (as being gained) unto the ſame account of *Gain* and *Loſs*. And ſo at the day of payment or receipt thereof the Caſh is to be charged, for the one in *Credit* as having paied it, and the other in *Debet* as having received it; which being ſtated accordingly, and conveyed from one account to the other, the point as aforeſaid will ſhew the conformity thereof.

The *Manour* of *Speedwell* lying within the *County* of *Suceſſe* 12 miles from *Goodfort* is *Debtor*.

1658			folio	li.	s.	d.
January.	2	To the *Stock* li. 5000. for 2 fair Houſes, a Dairie, 500 Acres arable and 500 Acres paſture ground, ſeveral Medows, Orchards, Gardens and Cloſures, 1000 heads of Cattel and Sheep, together valued to be worth	2	5000	—	—
July.	2	To *Gain* and *Loſs* li. 250. for 6 moneths Rent, Revenue and profit of this *Manour*, received from the Tenents and Occupiers by the Steward Mr. *Honeſt*, as by his account	36	250	—	—
December.	31	To *Gain* and *Loſs* li. 250. for half a years profit received by the ſaid Steward as before.	36	250	—	—
			li.	5500	—	—

Note, That this *Manour* of *Speedwell* being a parcel of the *Stocks Credit*, muſt be placed upon a particular account (as it is here) in *Debet*, becauſe it is a *Debtor* to the *Stock*, in as much as the value thereof extends it ſelf to ſuch and ſuch a Conſideration: and being thus conveyed from the *Stock* and ſtated accordingly; then from time to time you are to look for the Rent, Profit, Revenues or Increaſe commonly occaſioned either by your own vigilancy, or the diligence of your Steward, and the good influence of Heaven, from the Tenents, Occupiers or Farmers of theſe Houſes, Dairies, Lands and Cattels that belong to this particular account, whereof the Steward is to keep a particular book in the Country of all and ſingular his receipts and diſburſments; which alſo can be done by one ſheet of paper after another, ſo that it be but in ſafe Cuſtody; and according to your pleaſure is to give or ſend you a general Bill and account (which commonly is done once every quarter of a year, or ſix months,) and ſo having received and examined his bill or account, as alſo deducted his diſburſements from his receipts in the ſpace of ſo and ſo much time, you are to charge the Stewards particular account of the Surplus of his receipts, and to *Credit* this account (or any other *Manour* under a Stewards adminiſtration) of the ſame as effectual profit thereof, ſo that the Steward being *indebted* for that

1658		*Creditor.*	*folio*	6	li.	s.	d.
July.	1	By Mr. *Honeſt* the Steward li. 250. for half a years Rent, Revenues and profit of this *Manour*, received from the Tenents and Occupiers, according to his Bill delivered this day——		17	250	—	—
December.	31	By the ſame Steward li. 250. for halfe a years Rent, Revenues and profit, as before——		17	250	—	—
	—	By *Ballance* L^a A. for tranſport of this *Manour* to a new account, into a new Volume called the Letter B——		43	5000	—	—
				li.	5500	—	—

ſum and parcel, the *Manour* needs muſt be *Credited* for the ſame, ſo that one ſtill depend from, and correſpond with the other. But as ſoon as the Steward hath ſent and remitted the money or proceed of his account, or paied the ſame by your order unto others, then as he is to be *Credited* for the money ſent or paied, and the *Caſh* or *Receiver* thereof to be charged, ſo this profit of the *Manour* formerly placed in *Credit*, whereof the Steward was *Debtor*, muſt now be charged to the account of *Gain* and *Loſs*, as the augmentation and increaſe thereof, here in *Debet* and there in *Credit*; to the end that the *Manour* be no loſer, but ſtill be worth and *indebted* to the main *Stock* for the primitive Eſtimation, unleſs it ſhould ſuffer damage by ſome accidents and caſualties of the Elements and Fate of Wars; In which caſe the whole *Stock* or *Body*, with all its intellects, muſt ſuffer by it. And according to this you are to proceed with all other *Manours* under your Juriſdiction and Poſſeſſion.

The *Manour* and *Forreſt* of *Increaſe* lying in the *Counties* of *Sommerſet* and *Devon* is *Debtor*.

1658			*folio*	li.	s.	d.
January.	2	To the *Stock* li. 4000. for ſo much it is valued to be worth this day by Eſtimation, as by a ſurvey and deſcription thereof——	2	4000	—	—
March.	30	To *Gain* and *Loſs* li. 100. for Tithes and Revenue of 3 months, viz. from the 30th of *December* 1657. until this day, from the Tenents and Occupiers of this *Forreſt* received (as by the *Contra*) about paſturage of their Sheep and Cattel, by Mr. *Honeſt* the Steward——	36	100	—	—
June.	31	To *Gain* and *Loſs* li. 100. more, received as before by the ſaid Steward, for Tithes and Profit from the 29th of *March* until the 30th of this inſtant *June*, about paſture of Sheep and Cattel——	36	100	—	—
September.	30	To *Gain* and *Loſs* li. 100. received more as before by the ſaid Steward, from the Tenents and Occupiers of this *Forreſt*, for Tithe-wooll and Duties——	36	100	—	—
December.	30	To *Gain* and *Loſs* li. 100 received more as before by the ſaid Steward, for Tiths and Duties from the Occupiers of this *Forreſt*——	36	100	—	—
			li.	4400	—	—

Concerning the ordering, ſtating, and managing of this Account, I ſhall referre you to the Note and Direction of the foregoing *Manour* of *Speedwel*, where you will be inſtructed more at large of both Natures.

1658

The *State* of *England* is *indebted*.

January.	2	To the *Stock* li. 5500. Principal lent to the *Parliament* upon Publick Faith the 25th of *March* 1650 at 5 *per Cent.* Intereſt, as by their Charter and Promiſe about the ſame money——	2	5500	—	—
March.	25	To *Gain* and *Loſs* li. 2640. for 8 years Intereſt of 5500 li. comes to——	36	2640	—	—
			li.	8140	—	—

Note, That the *State* contracted this *Debt* ſeveral years before this account was ſtated, and therefore they are *indebted* to the *Stock*, for this is a parcel of it; Conſidering if the money were ſtill in your *Caſh*, then the *Caſh* would be that *Debtor* to the *Stock*: but now they having it, muſt needs be the ſame, until repayment be made, or Content given, which being done by thoſe 3 parcels in the Credit, both for Principal and Intereſt, wherefore they are abſolved from that *Debt*.

1658		*Creditor.*	*folio*	li.	s.	d.
March.	29	By Mr. *Honeſt* the Steward li. 100. for Tithes & Revenues received from the Tenents and Occupiers of the *Forreſt*, for the Paſture of their Sheep and Cattel theſe 3 Moneths, as by his Book and Bill ſent me laſt day	17	100	—	—
June.	30	By the ſame Steward li. 100. more, for Tithes and Revenues as before, ſince his laſt account, according to his Bill and Specification this day delivered	17	100	—	—
September.	29	By the ſame Steward li. 100. more, as before, according to his Bill this day ſent from the Countrie, being for 3 Moneths Tithes and Revenues of this *Forreſt*	17	100	—	—
December.	30	By the ſame Steward li. 100. more, as before, received for Tithes & Duties from the Tenents and Occupiers of this *Forreſt* from the 29th of *September* laſt until this day, according to his own account this day delivered	17	100	—	—
	31	By Ballance L[a] A. li. 4000. for tranſport of this account to a new Volume called L[a] B.	43	4000	—	—
			li.	4400	—	—

1658

Creditor.

March.	25	By Lands in *Ireland* li. 3000. for 600 Acres of arable ground, lying 12 miles from *Dublin* towards *Waterford*, allotted for my Share there of the Adventurers at 5 li. per Acre, amounts to	29	3000	—	—
	—	By the Farmorie of *Paywel* li. 5000. to be paied by the Farmer thereof within 5. years in equal portion, and 200 li. avanco for Intereſt *per annum*, as by that Charter and Letter Patent bearing *Weſtminſter* the 20th of *March* 1658	31	5000	—	—
	—	By *Caſh* li. 140. received by order of Mr. *Goodmoney* out of the publique Treaſure	13	140	—	—
			li.	8140	—	—

both by Lands in *Ireland*, and the Farmorie of *Paywell*, each whereof you are to convey and ſtate to a particular account, for the future Improvement thereof, the 100 li. in money belongeth to the *Caſh*, which muſt be charged for it.

Several *Goods* and *Houſes* lying in and about *London* are *Debtors*.

			folio	9	li.	s.	d.
1658							
January.	2	To the *Stock* li. 15000. according to Eſtimation, viz. a Houſe with an Orchard and Kitchin-garden, as alſo 300 Acres of arable ground and 600 Acres of paſture-ground thereunto belonging, comonly called *Pleaſance*, bordering 12 miles from *London* upon the High-way towards *Oxford*, valued to be worth—li. 3000— Another Houſe ſituated in *Broad-ſtreet London*, valued with appurtenances and furniture———li. 2000— Two fair Houſes in S. *Martins lane* worth with appurtenances———li. 6000— A reaſonable handſome Houſe in *Cheapſide* with furniture valued———li. 1000— Several Cloſures and parcels of arable and paſture-ground about *London*, valued to be worth according to an Inventarie and Liſt of all theſe Goods———li. 3000—					
		The total ſum is————		2	15000	—	—
February.	10	To *John Faithfull* Steward of the Houſhold li. 120. For mending of the Roofe of the Houſe in *Broad-ſtreet* 10 li. 10 s. payed to the Carpenters and Maſons for Reparations of the 2 Houſes in S. *Martins lane* 60 li. 10 s. more for the Houſe in *Cheapſide* 20 li. for Husbandry-work, towards the tillage and banking, as alſo plowing, watring, ſowing and the like, of the ſeveral Cloſures and parcels of ground li. 29. according to his Bill, Examined this day————		16	120	—	—
April.	5	To *Gain* and *Loſs* li. 2030. for leaſe of theſe ſeveral Houſes, gained and advanced, as is to be ſeen in the *Credit* from the 10th of *January* laſt, until the 4th of this inſtant, whereof reducted the 120 li. above for Charges had about theſe Goods, reſts from 2150 li. total, the ſum of————		36	2030	—	—
December.	2	To *Gain* and *Loſs* l. 805. for Rent, Revenue and Increaſe of all theſe Goods, from the 4th of *April* laſt until this day, as more at large is to be ſeen on the other ſide in *Credit*————		36	805	—	—
				li.	17955	—	—

Note, That in ſuch caſe of preſency it will be better we our ſelves diſpoſe of thoſe goods and effects at hand; or let it be done by one of your domeſtick ſervants, as it is here repreſented by the Steward of the Houſhold: for the Caſh-keeper being at hand may receive thoſe monies due himſelf by your aſſignation, if ſo be that the Steward ſufficiently is ſupplied with monie towards the defraying of your other neceſſarie charges and expences: and therefore who receiveth the monie muſt be charged for it, according to the former accounts of *Manour* and *Foreſt*, whither for brevity ſake I refer you.

1658		Creditors.	folio	li.	s.	d.
January.	10	By *John Faithfull* Steward of the Houſhold li. 600. for 21 years leaſe of the Houſe called *Pleaſance*, lying 12 miles from *London*, upon the High-way towards *Oxford*, received according to agreement and the Indenture of Sir *Robert Noble* Knight, he being to pay yearly Rent 200 li. at the 4 quarter days in equal portions	15	600	—	—
January.	20	By *Caſh* li. 400, received of Mr. *Robert Kind*, for 21 years leaſe of the Houſe ſituated in *Broad-ſtreet London*, according to Indenture, he being to pay more yearly rent 130 li. at the four feſtival days, in equal portions, during all the time, unto my Aſſignee	13	400	—	—
March.	30	By *Caſh* li. 500. received of the Lord *Newport*, for 21 years leaſe of a Houſe in S. *Martins lane*, according to bargain and Indenture, he being to pay yearly Rent 200 li. at the four quarter days in equal portions	13	500	—	—
April.	3	By *Caſh* li. 450. received of Sir *Punctual* Knight, for 21 years leaſe of another Houſe in S. *Martins lane*, according to the former, to be pay'd Rent *per annum* 200 li. in equal portion	13	450	—	—
	4	By *Caſh* li. 200. received of Alderman *Score*, for 21 years leaſe of the Houſe in *Cheapſide*, according to Indenture, he being to pay unto my Aſſignee yearly Rent li. 80. in four equal terms and portions	13	200	—	—
	10	By *John Faithfull* Steward of my Houſhold li. 50. for Rent received by my aſſignation of Sir *Robert Noble* Knight, the firſt quarters pay of the Houſe in the Country called *Pleaſance*, according to his Indenture made on the 10th of *January* laſt	15	50	—	—
	20	By the ſame Steward li. 32. 10 s. received upon my aſſignation, from Mr. *Robert Kind*, for 2 quarters Rent of the Houſe in *Broad-ſtreet* according to Indenture	15	32	10	—
July.	30	By the ſame Steward li. 50. received from the Lord *Newport*, for a quarter years Rent of the Houſe in S. *Martins lane*, according to his Indenture	15	50	—	—
Auguſt.	3	By the ſame Steward li. 50. received from Sir *Punctual* Knight, for a quarter years Rent of the other Houſe in S. *Martins lane*, according to Indenture	15	50	—	—
	4	By the ſame Steward li. 20. received of Alderman *Score*, for a quarter years Rent of the Houſe in *Cheapſide*	15	20	—	—
	10	By the ſame Steward li. 50. received more as before of Sir *Robert Noble* Knight, for a quarter years Rent	15	50	—	—
	20	By the ſame Steward li. 350. received of Mr. *Robert Kind* for a quarter years Rent as before on the 20th of *April*, li. 32. 10 s. and for the growth, increaſe and revenue of the ſeveral parcels of ground, as by his Note and Bill examined, li. 117. 10. s.	15	350	—	—
December.	1	By the ſame Steward li. 202. 10 s. received upon aſſignation in ſeveral times and ſums of moneys, for Rent, viz. the 30th of *October* of the Lord *Newport* 50 li. *November* 3. of Sir *Punctual* 50 li. *November* 4. of Alderman *Score* 20 li. *Novem.* 10. of *Robert Noble* li. 50. *Novem.* 20. of Mr. *Robert Kind* li. 32. 10. s. for a quarter years Rent	15	202	10	—
	31	By Ballance La A. 15000. for tranſport to a new Volume called La B.	43	15000	—	—
			li.	17955	—	—

1658		Several *Ships* at *Sea* are indebted, *folio*	11	li.	s.	d.
January.	2	To the *Stock* li. 13500. for 3 men of war, viz.				
		---One called the *Hope*, of about 400 Tuns, mounted with 20 pieces of brass Ordinance, valued to be worth with all Tacklings and appurtenances——li. 3000——				
		---Another called the *Fortune*, of 500 Tuns and 30 Guns, valued with all furniture and appurtenances—li. 4500——				
		---A Third called the *Good-adventure*, of 600 Tuns and 60 pieces of Ordinance, worth, according to estimation——li. 6000——				
			2	13500	—	—
	8	To Mr. *James Trusty*, Factor at *Dover*, li. 3600. for the fitting and setting these Ships out to *Sea*, as by his account sent hither, viz. for victualing the *Hope* for a voyage to *Riga* in *Liftland*, it being fraighted by several Merchants at *Plymouth*, li. 250. and payed to the Captain *Goodlook* for 6 Moneths wages of 100 Seamen and Mariners at 8 li. a piece, is 800 li. for the Captain 50 li. together is 1100 li. and at the returne they are to pay fraight 1500——li. 1100——				
		For the *Fortune*, payed accordingly for a voyage to the *Levant*, having 100 men on board and the Captain *Ill-look*, for 6 Moneths with Victuals——li. 1200——				
		For the *Good-adventure*, designed to the *Barbados*, it being fraighted by several merchants, for 1800li. li. 1300——				
			24	3600	—	—
June.	9	To *Cash* li. 50. for Charges and Expences had in requesting and procuring a letter of Mart from his Highness the *Lord Protector* under the great Seal of *England*, towards the recovering of the loss sustained by the *Spaniards*, as by the Clerks note, spent———	14	50	—	—
August.	20	To Mr. *James Trusty* of *Dover* Factor li. 2000 payed for a second voyage to the *Levant* of the *Hope* and *Good-adventure*, according to the first in fitting them out to *Sea*, with power to seize upon any *Spanish* Vessel or goods they shall meet withall——	24	2000	—	—
December.	20	To Mr. *James Trusty* of *Dover* Factor li. 110. for Postage, Courtage and Provision at $\frac{1}{2}$ *per Cent.* according to his account sent hither———	24	110	—	—
	21	To *Gain* and *Loss* li. 12240. for a years adventure and Profit of these three Ships above specified lawfully gotten———	36	12240	—	—
			li.	31500	—	—

1658		*Creditors.*	*folio*	li.	s.	d.
February.	7	By *Gain* and *Loß* li. 5700. for the loſs of the *Fortune*, taken in her Voyage to the *Levant* by the *Spaniards*, as by the Letters and Certificates of the Ship-Captain and Mariners, received the firſt of this inſtant Month	35	5700	—	—
		She being worth li. 4500. and for Charges and Expences had by Mr. *Fames Truſty* at *Dover* to fit her out li. 1200. as by *Debet* in *Contra*.				
July.	1	By Mr. *Fames Truſty* at *Dover* li. 1500. for Fraight received of ſeveral Merchants of *Plymouth* at the Expiration of the Voyage to *Riga*, and returne of the *Hope*, according to their agreement	23	1500	—	—
Auguſt.	12	By Mr. *Fames Truſty* Factor at *Dover* li. 1800. for Fraight of the *Good-adventure*, received at the Expiration of her Voyage to the *Barbados*, according to the bargain of ſeveral Merchants, and his letter of advice	23	1800	—	—
October.	30	By the ſame *Factor* li. 2500. for Fraight of the *Hope* and *Good-adventure*, received at the Expiration of their Voyage to the *Levant*, according to agreement and bargain made with ſeveral Merchants of *London*	23	2500	—	—
December.	5	By *Caſh* li. 6000. for ſeveral Spaniſh prize-goods ſold out of the Ship called the *Requital*, taken at Sea from the *Spaniards* by the *Good-adventure* and *Hope* in their return from the *Levant*, which I received for my ſhare, beſides and above the third part of that Ship and goods paid to the Admiralty Court	41	6000	—	—
	20	By Mr. *Fames Truſty* of *Dover* Factor li. 5000. for the ſaid *Spaniſh* Ship called the *Requital*, received in ready money from a Merchant Adventurer Mr. *Stoodford*	23	5000	—	—
	31	By the *Ballance* L[a] A. li. 9000. for the *Hope* and the *Good-adventure* to tranſport upon a new Volume called L[a] B	43	9000	—	—
			li.	31500	—	—

1. Suppoſe you had three Ships under the title of ſeveral Ships at Sea, (more or leſs accordingly,) which are indebted to the *Stock* for their true worth and value (you reaſonably could expect for them if at any occaſion ſold,) becauſe they were in being at the ſtating of that account, and counted for parcels of your whole Eſtate: whereas if you had bought or purchaſed them after placing the *Stock* in order to an account of this Book, then they would be indebted either to *Caſh* or ſome other *Creditor*, according to the Original of your purchaſe thereof. But now, as it is ſaid, they being indebted for their Value to the *Stock*, where according to the other parcels of your effects they ſtand credited for the very ſame conſideration, and in order thereunto for diſtinctions ſake ſpecified each particular by his Name and quality.

2. Being thus ſtated to a particular account, the Improvement of theſe Ships is to be conſidered, the ſafeſt way being commonly the beſt way, as being without extraordinary hazard; to the end they looſe not much time or Charges at home, but ever may be imployed either for your own account or for others, as you ſhall ſee cauſe, abroad. And in caſe you are to have ſeveral Charges and Expences for fitting and putting them out to Sea, which either muſt be done by your ſelf, or as it is uſually done, by your Commiſſioner, Correſpondent, or Factor at the Port your Ships uſe to lye and be fitted out, you are to give him notice and order of it, and aſſigne or remit him ſufficient means or credit for the performance thereof; and ſo having from time to time received his anſwer and account in order thereunto, you will charge that money to the account of thoſe Ships, and give his particular account ſo much Credit for the ſame Charges and Expences he hath been at by your order about thoſe your Ships: if the Commiſſioner or Factor by your order draws upon you, or that you remit unto him any monie by Bills of exchange for his diſburſements about theſe Ships, then you are, as ſoon as payment is made, to charge his account and Credit your *Caſh*, or the party that payeth thoſe Bills of Exchange for your account, and by your aſſignment. But in caſe that at the Return and Arrivement of the Ships from their Voiages, the monies for Fraight, or the commodities for your account, be received by your Commiſſioner or Factor according to his certificate, then you are to Charge his particular account, and Credit this account of the ſame money or goods ſo received by him; and afterwards at pleaſure you may either draw the monie by Bills of Exchange, or cauſe it to be remitted unto your ſelf, or ſuch and ſuch a place as you ſhall judge moſt conducible for your advantage, according to the courſe of Exchange, which is obſerved by its riſing and falling, and commonly occaſioned by the goodneſs and cheapneſs of theſe Goods and Commodities, either Growth or Manufactures, ſold at ſuch a Market or ſtaple Town, convenient for ſtrangers, whereof you are to credit the particular account of your ſaid Factor as ſoon as you ſhall have confirmation of his ſaid payment of thoſe monies drawn from, or remitted by, and according to your order charged to him.

3. If in caſe one or more of your Ships ſhould be caſt away by Tempeſt or any other accidents (by the finger of God) and

and ſo loſt altogether, then you are to charge the true value and charges which you had ſince you made no profit thereof upon *Gain* and *Loſs*, and Credit your Ships account for the ſame, as being indeed loſt, and never to be expected again. But if by chance one or more of your Ships ſhould happen to be taken by ſome other Ships, that belong to Neighbours, Aliens, and Confederates, in Peace and Amity with the Nation and Government you live in, either by miſtake or ſet purpoſe, then by National law you very eaſily may claim your loſt Ships and recover them again, with all charges and loſs of time, from the reſpective Courts of Admiraltie, obſerving only to charge your expences, and if recovered, to Credit the receipt thereof upon this account. But in caſe one or more of your Ships were taken, or that you ſuffered conſiderable damages by the common Enemy, or any Pirates, under the ſhelter and protection of ſuch and ſuch an Enemy or Commonwealth, you may Credit this account for the ſame Ships ſo taken from you, and charge *Gain* and *Loſs* as if it were indeed loſt, and take your ſafeſt recourſe unto the Government and State you live under, and requeſt their leave and letter of Mart as adventurer to recover your damage and loſs ſuſtained as aforeſaid; which having obtained, you may then lawfully take and ſeize all ſuch Ships and goods you ever can meet with or get from ſuch a publick Enemy and Nation that took yours at firſt. And ſo reſerving the States portion, and reducting your charges and expences, you will find at any time the *Gain* or *Loſs*, by drawing the diſburſements from the receipts of this account, for which as the proceed of either *Gain* or *Loſs*, you may charge this account, and credit or tranſport it to the account of *Gain* and *Loſs*.

1658

Cash is *Debtor* at present under Custody of

Mr *Richard Gold-coin* Jeweller in *Lumbard-street*. *folio* 13

				li.	s.	d.
January.	2	To the *Stock* li. 6500. found in several gold and silver Coin, according to the Specification and Reverse	2	6500	—	—
•	5	To the *Lords States* of the united *Netherlands*, received of Mr. *Visher*	34	500	—	—
•	20	To several *Goods* and *Houses* in and about *London*, received of Mr. *Robert Kind* for 21 years lease of the House in *Broad-street*	10	400	—	—
•	25	To *Goods* and *Commodities* for my own Account, received of Mr. *Caraway* for 25 last Pitch at 19 li. *per* last	26	475	—	—
February	1	To the same Account, received of Mr. *Takle* for 20 last *Tarr*	26	260	—	—
•	3	To the same Account, received of Mr. *Fetcher* for 25 last *Pitch*	26	487	10	—
•	5	To the same Account, received of Mr. *Caraway* for 30 last *Tarr*	26	382	10	—
March.	25	To the *State* of *England*, received of Mr. *Good-money* Treasurer of the Exchequer	8	140	—	—
•	26	To Sir *Thomas Vincent* Knight, received of his Cash-keeper	4	530	—	—
•	30	To several *Goods* & *Houses* in & about *London*, received of the Lord *Newport* for 21 years lease of a House in S. *Martins lane London*	10	500	—	—
April.	1	To *Wares* for Account of Mr. *Good-trade*, received of Mr. *Freeman* for 100 Barrils of *Pot-ashes*	28	1028	4	—
•	3	To several *Goods* and *Houses*, &c. received of Sir *Punctual* Knight for 21 years lease of a House in S. *Martins lane*	10	450	—	—
•	4	To the same Account, received of Alderman *Score* for 21 years lease of a House in *Cheap-side*	10	200	—	—
•	—	To *Goods* and *Commodities* for my own Account, received of Mr. *Draper* for 20 pieces of Woollen Cloth	26	708	—	—
May.	1	To the *Farmory* of *Paywell*, received of Mr. *Nimble* Farmer for the State by their order and graunts	32	300	—	—
•	2	To *Wares* for Account of Mr. *Good-trade*, received of Mr. *Miller* for 500 quarters of *Wheat*	28	400	—	—
•	—	To Account particular, received of Mr. *Prety* for a *Necklace of Pearls*	20	120	—	—
•	17	To *Wares* for Account of Mr. *Good-trade*, received of Mr. *Glassier* for 100 Barrils of *Pot-ashes*	28	1028	4	—
•	27	To the *Lords States* of the united *Netherlands*, received of Mr. *Book* in part of a years allowance	34	200	—	—
June.	25	To *Goods* and *Commodities* for my particular Account, received of Mr. *Manford* for 5 pieces of *Woollen Cloth*	26	201	10	—
July.	8	To the same Account, received of Mr. *Draper* for 5 pieces of *Woollen Cloth*	26	204	14	10
•	9	To Mr. *James Trustie* of *Dover* Factor, received by Shipper *Hasting* for his Account	24	1000	—	—
•	13	To the *Lords States* of the united *Netherlands*, received of Mr. *de Putt* in part of a years allowance	34	450	—	—
•	21	To *Wares* for Account of Mr. *Good-trade*, received of Mr. *Freeman* for 50 Barrils of *Pot-ashes*	28	514	2	—
August.	2	To the *Farmory* of *Paywell*, received of Mr. *Nimble* the *Farmer* by assignation and order of the *State*	32	200	—	—
•	6	To *Goods* and *Commodities* for my particular account, received of Mr. *de Fisher* for 5 pieces of *Woollen Cloth*	26	216	—	—
•	8	To *Wares* for Account of Mr. *Good-trade*, received of Mr. *Potter* for 100 Barrils of *Pot-ashes*	28	984	—	—
September.	6	To the *Lords States* of the united *Netherlands*, received of Mr. *Corselis*, in part of a years allowance	34	300	—	—
•	7	To *Goods* and *Commodities* for my particular Account, received of Mr. *Book*, for 5 pieces of *Woollen Cloth*	26	191	5	4
		Transported to *folio*	41	18871	—	2

1658		*Caſh* is *Creditor.*	*folio*	li.	s.	d.
January.	3	By *James Truſty* of *Dover* Factor li. 1500. paid unto Shipper *Haſting* for his account	23	1500	—	—
•	5	By Account Particular, paid unto the *Stationer* for ſeveral *Books*	19	15	1	6
•	14	By *James Truſty* of *Dover* Factor, paid unto Mr. *Jennings* for his account	23	1500	—	—
•	15	By *Goods* and *Commodities*, payed for 50 laſt of *Pitch* and 50 laſt of *Tarr* unto Mr. *Arnold*, as by *folio*	25	933	15	—
•	20	By the ſame Account, paid for Fraight, charges and expences of the ſaid *Pitch* and *Tarr*, Vide	25	590	9	—
February.	1	By *James Truſty*, paid unto Mr. *Corſelis* for his account, as by *folio*	23	600	—	—
•	5	By Account particular, paid unto Mr. *Wealth* for a *Neck-lace of Pearls*	19	112	10	—
March.	3	By *Goods* and *Commodities*, paid unto Mr. *Laſting* for 100 pieces of *Colcheſter Cloth*	25	2936	—	—
•	12	By Account particular, paid unto Mr. *Richard Goldſmith*, for a pair of enamel'd *Bracelets*	19	78	15	—
•	26	By Sir *Ireland* Knight, paid unto his *Clerk* in full of all demands, as by *folio*	3	1060	—	—
•	—	By *Wares*, for account of Mr. *Good-trade*, paid Fraight, charges and Expences for 50 Barrils of *Pot-aſhes*	27	243	8	—
•	30	By the ſame account, paid Fraight, charges and expences for 2000 quarters of *Wheat*	27	262	11	11
April.	1	By *Goods* and *Commodities*, paid for charges and expences about dying and dreſſing of 100 pieces of *Cloth*	25	820	—	—
•	18	By *Wares*, for account of Mr. *Good-trade*, paid charges and expences for 2 balls of *Cloth* ſent him	27	27	10	—
•	27	By Account particular, paid unto the *Goldſmith* for ſeveral *Jewels* and Silver *Plates*, Vide	19	135	—	—
May.	2	By the ſame Account, paid as before	19	22	10	—
June.	9	By ſeveral *Ships* at Sea, paid for charges and expences about getting of a letter of *Mart* from his *Highneſs*	11	50	—	—
July.	17	By Account particular, paid, and lent unto Mr. *Boon-companion*, Vide	19	50	—	—
•	25	By *Faithfull* Steward of the Houſhold, paid him by my order	15	500	—	—
Auguſt.	15	By *Wares* for account of Mr. *Good-trade*, paid unto Mr. *Boſton* for double bills of Exchange, Vide	27	2000	—	—
September.	7	By Account particular, paid unto Mr. *Smith* for 4 *Stone-Horſes*	19	100	—	—
		Tranſported to *folio*	42	13537	10	5

1658

John Faithfull Steward of the Houſhold is *Debtor*. *folio* 15

			li.	s.	d.
January.	10	To ſeveral *Goods* and *Houſes* li. 600. for 21 years leaſe of a Houſe called *Pleaſance* 12 miles from *London*, received of the Leſſee Sir *Robert Noble* by my order	600	—	—
April.	10	To the ſame account li. 50. for a quarter years Rent received by my order of Sir *Robert Noble* Knight	50	—	
	20	To the ſame Account li. 32. 10. s. for a quarter years Rent of the Houſe in *Broad-ſtreet London*, received of Mr. *Robert Kind* by virtue of an Indenture	32	10	—
July.	6	To Mr. *Honeſt* Steward of the *Manours* li. 300. for ready monie received out of the *Country*, as by Certificate	300	—	—
	30	To ſeveral *Goods* and *Houſes* li. 50. for a quarter years Rent of a Houſe in S. *Martins lane*, received of the Lord *Newport* by virtue of an Indenture	50	—	—
Auguſt.	3	To *Caſh* li. 500. for ready monie received by my order from the Caſh-keeper, towards the defraying of my domeſtick charges and expences, whereof he is to keep account-	500	—	—
	—	To ſeveral *Goods* and *Houſes* li. 50. for a quarter years Rent of the Houſe in S. *Martins lane*, received by him from Sir *Punctual* Knight according to Indenture	50	—	—
	4	To the ſame account l. 20. for a quarter years Rent of the Houſe in *Cheap-ſide*, received of Alderman *Score* according to Indenture	20	—	—
	10	To the ſame Account li. 50. for Rent more received of Sir *Noble* according to the former	50	—	—
	20	To the ſame account li. 350. for Rent and Revenue received more as by Note examined	350	—	—
September.	5	To Mr. *Honeſt* Steward of the *Manours* li. 400, for ready monie received from him out of the *Country* which he ſent hither by my order	400	—	—
October.	4	To the ſame Steward li. 100. for ready monie which he paid in the *Country* unto Mr. *Hounter*, forthwith to be repaied again in *London*, which was done this day unto *Faithfull* by my order, who received	100	—	—
November.	18	To *Caſh* li. 1348. 4 s. for ready monie received by my order of the Caſh-keeper, towards defraying of all my domeſtick charges and expences, whereof he is from Month to Month to give in a Bill, and at every Years expiration a general account	1348	4	—
December.	1	To ſeveral *Goods* and *Houſes* li. 202. 10 s. for Rent and Revenues received by my aſſignment of the reſpective Leſſee and Tenents of the Houſes and Goods in and about *London*, as by a Note examined	202	10	—
	31	To Mr. *Honeſt* Steward of the *Manours* li. 250. for a Bill of exchange which he remitted hither from *Somerſet*, payable at ſight by Mr. *Renijer*, who this day paied it unto *Faithfull* by my order, being the proceed of his general account this Year-	250	—	—
			li. 4303	4	—

Note, When the Steward hath received any monie either of your ſelf, or any other body by your order and aſſignment, that then, and as ſoon as you have got intelligence thereof, you are to charge it upon his account, and to give Credit for the ſame unto the party that paid him the monie, or elſe unto the original that cauſed him to pay ſo much, as it is done here in *Debet* to ſeveral

Goods

1658		*Creditor.*	*folio*	16 li.	s.	d.
January.	3	By *Charges* and *Expences* li. 240 for a Coach gilded, 4 Horſes, Stable, Hay, Oats, wages for Coach-man, Pages and Foot-men, as by his bill paid by my order, and examined this day——	21	240	—	—
·	10	By the ſame Account li. 20 for ſeveral Fees and New-years-gifts paid by my order, as by his bill——	21	20	—	—
February.	1	By the ſame Account li. 240. 10 s. disburſed by him ſince *January* 3. for Proviſion, as Fleſh, Bread, Fiſh, Veniſon, Beer, Spices, Limons, Oranges, Sugar, Confects, Sweet-meats and the like into the Kitchin, as by his books and bills examined——	21	240	10	—
·	10	By ſeveral *Goods* and *Houſes* li. 120. for mending of the Roof and Houſe in *Broad-ſtreet* li. 10. 10 s. paid to the Carpenters and Maſons; for reparation of the two Houſes in S. *Martins lane* li. 60. 10 s.; more for the Houſe in *Cheap-ſide* li. 20. for Husbandry work, as Banking and Tilling, as alſo Watering, Plowing, Sowing and Fencing of the ſeveral Cloſures and parcels of ground li. 29. together, according to his bill——	9	120	—	—
·	20	By *Charges* and *Expences* li. 50. 16 s. for Hats, Shoes, Hoſes, Ribonds, Linens, Cloves and the like, paid to the Shop-keepers, Shoe-maker and Haberdaſhers, as alſo to the Vintner and Brewers for Sack, Wine and Beer, as by their ſeveral notes and his general bill examined——	21	50	16	—
March.	2	By the ſame Account li. 350. for Houſe-rent, Stable-hire li. 50. for Pen, Ink, Paper and Poſtage li. 10. for Proviſion into the Kitchin and for other domeſtick occaſions, paid and laid out ſince the laſt Month, as by his bill examined, li. 290 ——	21	350	—	—
·	27	By *Edward Holt* Taylor li. 50. for paid him in part of his bills——	33	50	—	—
April.	3	By *Charges* and *Expences* li. 310. for Proviſion paid and laid out ſince the ſecond of *March* as by his bill Examined ——	21	310	—	—
·	4	By *Edward Holt* Taylour li. 100. for paid him upon account——	33	100	—	—
May.	1	By *Charges* and *Expences* li. 290. for Proviſion, &c. more as before	21	290	—	—
June.	6	By the ſame Account li. 230. more as before——	21	230	—	—
July.	5	By the ſame Account li. 280 for Proviſion, &c. as before——	21	280	—	—
Auguſt.	4	By the ſame Account li. 300 for Proviſion, &c. as before——	21	300	—	—
September.	3	By the ſame Account li. 315 for Proviſion, &c. as before——	21	315	—	—
·	20	By *Edward Holt* Taylour li. 50 for work paid him in part——	33	50	—	—
October.	2	By *Charges* and *Expences* li. 340. for Proviſion, &c. as before ——	21	340	—	—
November.	1	By the ſame Account li 299. for Proviſion, &c. as before——	21	299	—	—
·	30	By *Edward Holt* Taylor li. 110. 18 s. for work paid him in full——	33	110	18	—
December.	30	By *Charges* and *Expences* li. 507. for Proviſion into the Kitchin as before, ſo alſo 4 Horſes meat and neceſſaries for the Stables, Coach-men, Pages and Foot-men, Baker, Shoe-maker, Brewer, Vintner, Butcher, Poſtage, Ink, Paper, Pens and the like, paid ſince the firſt of *November*, as by his bill examined this day——	21	507	—	—
·	—	By *Gain* and *Loſs* li. 100. for his yearly allowance, paid himſelf by my permiſſion——	35	100	—	—
			li.	4303	4	—

Goods and *Houſes*, to Mr. *Honeſt*, to *Caſh*, &c. which being Credited for the ſame in their particular account, and where you will find it in *Credit*, but as he hath given you account of thoſe monies, when, where and in what place he disburſed it again, then you are to give him Credit, and Charge the partie or account for which he did pay ſo much by your order and appointment, as it is done here by *Charges* and *Expences*, by *Edward Holt* and the like.

1658		Mr *Honeſt* the Steward of the *Manours* is *Debtor.*	*folio*	li.	s.	d.
March.	29	To the *Manour* and *Forreſt* of *Increaſe* li. 100. for Rent, Tythes and Revenue received by him from the Tenants and Occupiers of this *Forreſt* in 3 Months, for paſture and agiſtment of their Cattel and Sheep, as by his ſpecification ſent hither——	8	100	—	—
June.	30	To the ſame *Forreſt* li. 100. for Rent and Revenue received more as before by him ſince the laſt Bill, as by his book of account delivered——	8	100	—	—
July.	1	To the *Manour* of *Speedwell* li. 250. for 6 Months Rent and Revenue received by him from the Tenants andOccupiers thereof, according to his Bill delivered——	6	250	—	—
September.	3	To *Adventure-land* in *Ireland* li. 600. 4. s. for the Increaſe and Growth of the laſt Harveſt received by him, as by his Bill, for Wheat, Rie, Barlie and the like, amounting to——	30	600	4	—
	29	To the *Manour* and *Forreſt* of *Increaſe* li. 100. for 3 Months Revenue and Profit more received by him of the Tenants and Occupiers thereof as before, according to his Bill and Books of account——	8	100	—	—
November.	5	To *Adventure-lands* in *Ireland* li. 55. 10. s. for Graſs, Hay and Fruits received by him,as by his Bill delivered——	30	55	10	—
December.	30	To the *Manour* and *Forreſt* of *Increaſe* li. 100. for Rent, Revenue, Tythes and Duties received by him from the Tenants, Occupiers and Agiſters of their Cattel and Sheep ſince his laſt account, as by his Bill ſent hither——	8	100	—	—
	31	To the *Manour* of *Speedwell* li. 250. for 6. Moneths Rent and Revenue more received by him from the Tenants and Occupiers thereof, as by his Bills and Book of accounts——	6	250	—	—
			li.	1555	14	—

For the Steward of your *Manours* this is to be obſerved, that no opportunity be neglected of a neceſſary Correſpondency if abſent, by letters and inſtructions; if preſent, by orders and directions, either for diſpatch of the ſame, or manage & performance of his duty. And as a proof of his fidelity you are to require account of his doing, which being done at any time you ſhall pleaſe or command him, by the examining thereof you eaſily will diſcover his honeſty or knavery, ſincerity or unfaithfulneſs; and according as you ſhall find his account, charge or credit him for it, in like manner as it is done with the Steward of the Houſhold, charging the Receipt of any thing referring to your own Concernment unto his particular *Debet*, and Crediting him for any thing paid or disburſed by him, or relating to the ſame Concernment upon his *Credit*, as it is done here in both reſpects, to the end you may

1658		Creditor.	folio	li.	s.	d.
May.	10	By *Adventure-land* in *Ireland* li. 100, for Charges and Expences had and disburſed by his under-ſteward in Tilling and Husbandring of them, as by his bil and ſpecification examined this day—	29	100	—	—
July.	6	By *John Faithfull* Steward of the Houſhold li. 300. for ſent him by my order in ready monie from the Country, as by his diſcharge thereof—	75	300	—	—
September.	2	By *Adventure-land* in *Ireland* li. 222. 18. 4. for Charges and Expences had and disburſed more ſince his laſt bill touching theſe Landeries, viz. for Fencing, Banking, Watering, Plowing, Sowing, Mowing, Cutting, Carrying, Thraſhing and the like of this years Crop, as by his book and accounts—	29	222	18	4
	5	By *John Faithfull* Steward of the Houſhold li. 400. for ready monie ſent from the Country by my order, as by diſcharge and acquittance —	15	400	—	—
October.	4	By the ſame Steward li. 100 for paid by him in the Country unto Mr. *Hounter*, who paid it here by my order unto *Faithfull*, as by diſcharge and acquittance —	15	100	—	—
November.	10	By *Gain* and *Loſs* li. 182. 15. 8. for ſeveral Houſhold-ſtuff for the Manours and Proviſion, with other Charges, as alſo for his Wages of a year at a 100 l. as by his General account delivered—	35	182	15	8
December.	31	By *John Faithfull* Steward of the Houſhold li. 250. for Remitted unto him by my order from *Somerſet* being the Proceed of this years account, payable by Mr. *Runijer*, as by diſcharge —	15	250	—	—
			li.	1555	14	—

may either find it good again by thoſe particular accounts and Debtors, or at any occaſion make calculation of *Gain* and *Loſs* touching the improvement thereof, and as you ſhall ſee cauſe from time to time to order things accordingly, ſo that you might not be loſer of any thing if poſſible you can prevent and help it, but be a faithful ſervant of the Talent and manyfold Gifts received of God, to the redounding of his Glory and your own good.

1658		*Account Particular* is *Debtor.*	*folio*	li.	s.	d.
January.	5	To *Cash* li. 15. 1. 6. for several Books bought from the Stationers, as by their Notes on the lineasse	14	15	1	6
February.	5	To *Cash* li. 112. 10 s. for a Neck-lace of Pearls bought of Mr. *Richard Wealth* Jeweller	14	112	10	—
March.	12	To *Cash* li. 78. 15 s. for a pair of enamell'd bracelets of Gold, beset with several Diamonds, bought of Mr. *Richard Goldsmith*	14	78	15	—
April.	27	To *Cash* li. 135. for several Jewels and silver-Plates bought of the Goldsmiths, viz. a Diamond-ring 56 li. 10 s. a Ruby-ring at 20 li. a Topas at 5 li. a Smaragd at 10 li. a Saphir at 3 ¾ li. a Crysolit at 8 li. a Carbuncle at 9 li. and 6 silver Candlesticks weighing 65 ounces at 7 s. *per* ⅗ li. 22. 18 s. together is	14	135	—	—
May.	2	To *Cash* li. 22. 10. for several silver-Plates of Houshold-stuffe, viz. a dozen of silver-Spoons weighing 12 ounces, a Canne 12 ounces, half a dozen of Cups 24 ounces, a pair of Salters 17 ounces, together 65 ounces, at 7 s. the ounce rabats ß	14	22	10	—
June.	27	To Mr. *Edward Holt* Taylor li. 17. 14 s. 10 d. for a black suit of Cloth, as by his bill	34	17	14	10
July.	17	To *Cash* li. 50. lent unto Mr *Boon-companion* a Merchant upon trust and promise to repay it again at demand, as by his bond	14	50	—	—
August.	29	To Mr. *Edward Holt* Taylor li. 15. 5 s. 4 d. for a French suit, as by his bil	34	15	5	4
September.	7	To *Cash* li. 100. for four Stone-horses, bought of Mr. *Smith* in Ready monie	14	100	—	—
October.	26	To *Edward Holt* Taylor li. 113. for 2 suits, viz. one of gray Cloth at 17 li. and another laced with Gold at 96 li. as by his bil upon the lineasse	34	113	—	—
November.	2	To *Gain* and *Loss* li. 180. for a chain of Gold with a Medall of his Highness Effigies, that was presented unto me by N. N. valued to be worth	36	180	—	—
			li.	839	16	8

1658		*Creditor.*	*folio*	20 li.	s.	d.
May.	2	By *Caſh* ll. 120. for the Neck-lace of Pearls ſold again with advantage unto Mr. *Richard Pretty*	13	120	—	—
October.	1	By *Gain* and *Loſs* li. 50. for 2 Stone-horſes preſented unto the Lord N. N.	35	50	—	—
November.	4	By *Caſh* li. 50. received of Mr *Boon-companion* the Merchant for the monie lent him the 17th of *July* laſt upon his bond	41	50	—	—
December.	31	By *Ballance* La A. 619. 16 s. 8 d. for tranſport of this account to a new Volume called *Litera* B.	43	619	16	8
			li.	839	16	8

Concerning the Nature of this *Account Particular*, you are to obſerve that it is but of ſuch things you deſire to have for your particular uſe and account, being either Jewels, Plates, Bullions, Rarities, Houſhold-ſtuff, or the like Curioſities, for the Embelliſhment and Adornation of your Perſon and Habitation, whereof at any occaſion you could make ready monie either with profit, or without much Loſs: and therefore as the purchaſe thereof, if bought for ready mony, will take and borrow the price of your *Caſh*, and ſo diminiſh the ſame, for as much as you pay for it, which you are to Credite; ſo likewiſe to the contrary, as it hath been purchaſed and charged to this account, the Sale thereof will augment the other again, in as much as you ſhall receive and charge upon that account: but in caſe ſome things were preſented unto you, then it will referre and adde the price unto *Gain*, or augment your Stock; and if you preſent any thing of this account unto others, it needs muſt refer and adde the price unto *Loſs*, or diminiſh your Stock.

1658		*Charges* and *Expences* are *indebted.* *folio*	21	li.	s.	d.
January.	3	To *John Faithfull* Steward of the Houſhold li. 240. for a Coach guilded li. 100. for 4 Horſes li. 100. for Stables, Hay and Oats 20 li. to the Coach-man for a quarter years Wages (he being to have 20 li. *per annum*) li. 5. to the Pages and Foot-men l. 15. viz. to *Anthony* 3 li. to *Bernard* 3 li. to *Charles* 3 li. to *Daniel* 3. l. to *Edward* 3 li. being for a quarter years Wages, paid by my order together	16	240	—	—
•	10	To *John Faithfull* Steward of the Houſhold li. 20. for ſeveral New-years-gifts paid by my order unto the Pages and Foot-men, as alſo unto ſome others	16	20	—	—
•	19	To *Edward Holt* Taylor li. 20. 19. 10. for 3 ſuits of my ſons, as by his bill	34	20	19	10
February.	1	To *John Faithfull* Steward of my Houſhold li. 240. ½ for Proviſion into the Kitchin, as Fleſh, Bread, Fiſh, Veniſon, Beer, and the like for a month li. 200. and to the Cook, for Limons, Oranges, Spices, Sugar-Confectures and Sweet-meats, 40 l. 10 s. together	16	240	10	—
•	2	To *Edward Holt* Taylour l. 31. 18. s. for the 5 Pages and Foot-mens black Suits, as by his bil	34	31	18	—
•	20	To *John Faithfull* Steward &c. li. 50. 16. for Shoes, Stockins, Ribonds, Linen, Hats and Gloves, li. 15. 16. for the Vintner for Wine and Sack 25. li. to the Beer-brewer li. 10. as by his bil paid	16	50	16	—
March.	2	To *John Faithfull*, &c. li. 350. for Houſe-rent li. 50. of a quarter year, for Pen, Ink, Paper, and Port of Letters ſince the third of *January* 10 li. for Diet and Proviſion towards the Table ſince the laſt account li. 290, as by his bil together	16	350	—	—
•	7	To *Edward Holt* Taylour li. 112. for the Livery of 6 Perſons in mourning, as by his note	34	112	—	—
April.	3	To *John Faithfull*, &c. li. 310. for Proviſion into the Kitchin as before ſince the ſecond of *March*, as by his bil	16	310	—	—
May.	1	To the ſame Steward li. 290. for Proviſion as before li. 213. paid to the Pages and Foot-men for a quarters allowance li. 15. to the Cook for Wages li. 10. to the Poſt for Port of Letters, ſome Paper-books, &c. 12 li. to the Clark for ⅓ years Wages 25 li. to the Brokers li. 15. together is according to his note	16	290	—	—
June.	6	To the ſame Steward li. 230. for disburſed as before	16	230	—	—
July.	5	To the ſame Steward li. 280. for disburſed as before	16	280	—	—
Auguſt.	4	To the ſame Steward li. 300. more as before	16	300	—	—
September.	3	To the ſame Steward li. 315. more as before	16	315	—	—
October.	2	To the ſame Steward li. 340. more as before	16	340	—	—
November.	1	To the ſame Steward li. 299. more as before	16	299	—	—
December.	30	To the ſame Steward li. 507. more as before	16	507	—	—
			li.	3937	3	10

1658		*Creditor.*	*folio*	22	li.	s.	d.
December.	30	By *Gain* and *Loſs* li. 3937. 3. 10. for ballancing of this account, ſince it refers to and is comprehended by that account——		35	3937	3	10

Note, That this account containeth all the Charges and Expences paid and laid out either by your ſelf, or ſome other of your Domeſtick ſervants ſubſtituted and authorized thereunto, as towards the defraying of your Domeſtick affairs and concernment, who is to keep punctual account and ſpecification thereof, when, why, unto whom, and for what ſuch & ſuch mony was paid, by your order and direction; ſo that at any time he may be in a readineſs to give the ſame in unto you at any demand: which having done as occaſion ſerveth, you will in order thereunto, have a vigilant Eye perfixed upon it, and after examination and calculation had with *Gain* and *Loſs*, as you ſee cauſe, you may reduce or raiſe thoſe Charges and Expences of your Domeſtick affairs to ſomewhat leſs or higher, according to the improvement of your *Stock* or the ſtrength of *Gain*: and in regard theſe monies have formerly been charged unto the account of the Steward or partie ſo ſubſtituted for that purpoſe, as having received it by your order and aſſignment, to keep and give you account thereof as aforeſaid, they are now, after account received, to be charged upon this account, and Credited unto the partie that diſburſed them by your order or for your uſe, by which, as your Book is kept punctually from month to month, you may draw the Total of this account together upon a little piece of paper, and do accordingly with that account of *Gain* and *Loſs*, and then compare and calculate one with the other; the proceed of *Gain* will then reſolve you preſently in your expectation how much more you have either advanced then diſburſed, or elſe diſburſed then gained in that time with your whole *Stock* or *Principal*: and in ſuch a well-contrived Harmony conſiſteth the whole Book and Body of accounts.

Mr *James Truſtie* of *Dover* Factor is *Debtor.*

1658			*folio*	li.	s.	d.
January.	3	To *Caſh* li. 1500. ſent him in ready monie to *Dover* by Shipper *Haſting*, which he received, as by his letter of advice	14	1500	—	—
	14	To *Caſh* li. 1500. paid unto Mr. *Jenings* for his draught of Exchange dated the 6th of *January*, payable at 6 days after ſight, as by letter of advice	14	1500	—	—
February.	1	To *Caſh* li. 600. paid unto Mr. *Corſelis* by his order and bils of Exchange dated the 8th of *January*, payable within 3 weeks time after ſight thereof	14	600	—	—
May.	9	To *Goods* and *Commodities* for my own account li. 869. 8. for 20 pieces of Woollen Cloth ſent him upon his deſire and requeſt, with Shipper *Hill*, packed up into one Pack *Numero* 1. and ſigned as in the margent, containing 1242 yards, at 14 s. *per* Yard, is according to a Specification ſent	26	869	8	—
July.	1	To ſeveral *Ships* at *Sea* li. 1500 for Fraight received by him of ſeveral Merchants of *Plymouth* according to agreement and his letter of advice at the returne of the *Hope* from *Riga*	12	1500	—	—
Auguſt.	12	To ſeveral *Ships* at *Sea* li. 1800. for Fraight received by him as before of the *Good-adventure* returning from the *Barbados*	12	1800	—	—
October.	30	To ſeveral *Ships* at *Sea* li. 2500. for Fraight received by him of the *Hope* and *Good-adventure* at their arrival from the *Levant*, according to bargain and agreement made with ſeveral Merchants of *London*, as by his letter of advice	12	2500	—	—
November.	11	To *Caſh* li. 20. 15. 8. for Charges and Expences had about the Pack of Cloth ſent him the 9th of *May*, viz. for Package, Ropes, and Canvas 4 l. 10. for Carriers and Workmen at the Key 10 s. for the Cuſtome of 20 pieces, and at the Ware-houſe 15. 15. 8. together	42	20	15	8
December.	20	To ſeveral *Ships* at *Sea* li. 5000. for a Spaniſh prize-*Ship* of late taken by the *Hope* and *Good-adventure* at their returne from the *Levant*, ſc. called the *Requital*, ſold unto Mr. *Stoodford* Merchant-Adventurer, and received as by his letter of advice and account currant	12	5000	—	—
			li.	15290	3	8

1658		*Creditor.*	*folio*	li.	s.	d.
January.	10	By ſeveral *Ships* at *Sea* li. 3600. paid and laid out by him for Fraighting and fitting them out. viz. About Victualing the *Hope* for a Voiage to *Riga*, it being fraighted by ſeveral Merchants at *Plymouth*, l. 250. and paid to the Captain *Good-look* and 100 men li. 850. for 6 months Wages whereof they are to pay Fraight at the Expiration of the Voyage li. 1500 —— For the *Fortune* paid accordingly for a Voiage to the *Levant*, having 100 men on board with the Captain *Il-look*, victuals and ſix moneths Wages —— li. 1200 —— For the *Good-adventure* deſigned for the *Barbadoes*, it being Fraighted by ſeveral Merchants for 1800 l. payable at the returne —— li. 1300 ——	11	3600	—	—
July.	9	By *Caſh* li. 1000. for ready mony ſent hither from *Dover* by Shipper *Haſting* who delivered it this day ——	13	1000	—	—
Auguſt.	20	By ſeveral *Ships* at *Sea* li. 2000. for Charges and Expences paid and laid out by him for a ſecond Voiage to the *Levant* of the *Hope* and *Good-adventure* according to the firſt time, but now with power to ſeize upon any *Spaniſh* Veſſel or goods they ſhall meet withall ——	11	2000	—	—
September.	23	By *Bills* of *Exchange* li. 2400 for a draught upon Mr. *Alonſo* for 12000 Ducatons at 48 pence ſterling *per* Ducat, payable at Uſance unto my order is ——	39	2400	—	—
November.	2	By *Caſh* li. 420. 15. 8. received by his order of Mr. *Ludowick* ——	41	420	15	8
December.	20	By ſeveral *Ships* at *Sea* li. 110. for Poſtage, Courtage and other Charges during this correſpondency li. 10. as alſo for his proviſion and extraordinary pains in receiving and paying of theſe monies and diſpatching of the Ships 100 li. according to his account currant ——	11	110	—	—
•	23	By *Caſh* li. 4500. for ready mony ſent hither from *Dover* by Shipper *Hill*, who delivered it this day ——	41	4500	—	—
•	28	By *Caſh* l. 1259. 8 s. remitted hither, payable by Mr. *Boeve* at ſight-	41	1259	8	—
			li.	15290	3	8

1658		*Goods* and *Commodities* for my own account *Debtor.*	*folio*	li.	s.	d.
January.	15	To *Cash* li. 933. 15 s. for 50 last of Pitch, and 50 last of Tar, great Band, bought at *Riga* by Mr. *Know-wares*, at 50 Rixdollers *per* last Pitch, and 30 Rixdollers the last Tar (the last accounted for 12 Barrills) amounts to Rixdollars 4000. free on board according to his account sent hither by Shipper *Dirk Sail-well*, with two Vessells called the *East-merchant* and *North-star*, and for Charges, Postage, Courtage and Provision at 2 *per Cent.* in *Riga* 150 Rixdollers, together Rixdollers 4150. as it was drawn by him at two Usance payable unto Mr. *Mercator* at 4 ½ s. sterling *per* Rixdoller valuta, received of Mr. *Need-monie* at *Riga* the 15th of *November* 1657. which I paid this day unto his Assignee Mr. *Arnold*, as by acquittance	14	933	15	—
	20	To *Cash* li. 590. 9 s. for Assecuration of 1000 li. at 4 *per Centum* paid li. 40. for Fraight unto Shipper *Dirk Sail-well* of 100 last at 1 Rixdoller the Barrill is Rixdollers 1200. and 40 Rixdollers for his Coplaken and Fee 1240 Rixdollers at 4 ½ s. sterling *per* Rixdoller is li. 297. for Excise and Custome at 2 li. *per* last, is li. 200. for Carriage, Ware-house and other Charges, as by a particular note l. 71. 9. together paid for these 100 last of Pitch and Tar	14	590	9	—
February.	6	To *Gain* and *Loss* li. 80. 16 s. for advance of the 100 last of Pitch and Tar, within 4 weeks	36	80	16	—
March.	3	To *Cash* li. 2936. for a 100 pieces of *Colchester* Cloth containing together 5872 yards, bought of Mr. *Lasting* at 10 s. *per* yard, ready monie, paid this day	14	2936	—	—
April.	1	To *Cash* li. 820. for dying them Black, Red, Blew and Tristamin, as by the note of the Dyer, li. 400. for Dressing and Pressing of them li. 400. Brokerage and Charges to fetch them home li. 20. together	14	820	—	—
September.	8	To *Cash* li. 20, for Brokerage and other extraordinary Charges towards the preservation and selling of these woollen Cloths paid more until this day	42	20	—	—
	—	To *Gain* and *Loss* li. 396. 3. 2 d. for advance of these 100 pieces of woollen Cloth since the third of *March* last gained withall by the blessing of God	36	396	3	2
			li.	5777	3	2

1658		Creditor.	folio	26 li.	s.	d.
January.	25	By *Cash* li. 475. received for 25 last Pitch at 19 li. *per* last, sold unto Mr. *Caraway* for ready mony	13	475	—	—
February.	1	By *Cash* li. 260. received for 20 last Tar at 13 li. ready mony, sold unto Mr. *Takle*, is	13	260	—	—
·	3	By *Cash* li. 487. 10. for 25 last Pitch, sold unto Mr. *Fetcher* at 19 li. 10 s. *per* last ready mony	13	487	10	—
·	5	By *Cash* li. 382. 10. for 30 last Tar at 12 li. 15 s. *per* last, sold unto, and received of Mr. *Caraway*	13	382	10	—
April.	4	By *Cash* l. 708. for 20 pieces of woollen Cloth sold unto Mr. *Draper*, viz. 5 pieces of Black containing 253 yards, 5 pieces of Red 260 yards, 5 pieces of Blew 249 yards, and 5 pieces of Tristamin 250 yards, together 1012 yards, at 14 s. *per* yard *contant*	14	708	—	—
·	18	By *Wares* for account of Mr. *Good-trade* li. 1781. 5. for 40 pieces of woollen Cloth sent him, upon his order, with Shipper *Andrews Jurgen* Master of the Ship called the *Sirene*, bound for *Dantzick*, as by the specification, containing 20 pieces of Black 1150 yards, 10 pieces of Red 600 yards, and 10 pieces of Tristamin 625 yards, together is 2375 yards, at 15 s. *per* yard, amounts to	27	1781	5	—
May.	9	By Mr. *James Trustie* of *Dover* Factor li. 869. 8. for 20 pieces of woollen Cloth sent him upon his account, as by a specification containing 1242 yards at 14 s. *per* yard, is	23	869	8	—
June.	25	By *Cash* li. 201. 10. for 5 pieces of woollen Cloth sold unto Mr. *Manfort* containing 310 yards, at 13. s. ready mony *per* yard, according to specification, comes to	13	201	10	—
July.	8	By *Cash* li. 204. 14. 10. for 5 pieces of woollen Cloth sold unto Mr. *Draper* containing 311 yards, at 13 s. 2 d. *per* yard *contant*, as by a specification, is	13	204	14	10
August.	6	By *Cash* li. 216. for 5 pieces of woollen Cloth sold unto Mr. *De Fisher*, containing 320 yards, at 13 s. 6 d. *per* yard ready mony, comes to	13	216	—	—
September.	7	By *Cash* li. 191. 5. 4. for 5 pieces of woollen Cloth sold unto Mr. *Books*, containing 302 yards at 12 s. 8 d. *per* yard ready mony, as by Specificate	13	191	5	4
			li.	5777	3	2

Wares for account of Mr *Good-trade* of *Dantzik* are *Debtor.*

folio 27

1658			folio	li.	s.	d.
March.	26	To *Caſh* li. 243. 8. paid Fraight and Average of the Sea to Shipper *Wildfangh* for 500 barrils of Pot-aſhes at 1 Rixdoller *per* piece is Rixdollers 500. and Average 50 Rixdollers at 4 ½ s. ſterling *per* Rixdoller is together li. 123. 15 s. and for the Cuſtome of 2500 weight rated at 16 s. 8 d. *per Cent.* is 12 pence of 20 ſhillings, li. 104. 3 s. with other Charges and Expences, as Carriage, Ware-houſe and the like, as by a note li. 15. 10. marked as in the Margent and Numbred from 1 till 500——	14	243	8	—
	30	To *Caſh* li. 262. 11. 11. paid Fraight unto Shipper *Cock* of the *Charitie* for 2000 quarters of Wheat at 20 s. *per* Laſt or 10 quarters is 200 li. and for Fee 40 Rixdollers at 4 ½ s. *per* Rixdoller is 9 li. as alſo for Subſidue and Cuſtome 5 *per Cent.* rated at 6 s. 8 d. the quarter l. 33. 6 s. 8 d. with other Charges and Expences, as Granary, Carriages, Workmen and the like, according to a Specification li. 20. 5. 3.	14	262	11	11
April.	18	To *Goods* and *Commodities* for my account li. 1781. 5 s. for 40 pieces of long Woollen Cloth, ſent unto Mr. *Good-trade* of *Dantzik* by Shipper *Andrews Jurgen* of the Ship called the *Sirene*, upon his order and deſire Pack'd up in 2 Balls, ſigned as in the Margent, and Numbred 1. 2. containing 20 pieces of Black 1150 yards, 10 pieces of Red 600 yards, and 10 pieces of Triſtamin 625 yards, together 2375. at 15 s. ſterling *per* yard, amounts to-	26	1781	5	—
	—	To *Caſh* li. 27. 10. for Charges and Expences had about thoſe two Balls of Cloth, for Package and Carriage, l. 4. 10. Subſidue and Cuſtome at 1 d. farthing the pound weight weighing 4000 pounds, li. 22. 10. for Charter-parties and Bils of Lading to the Notary 10 s. together is——	14	27	10	—
Auguſt.	15	To *Caſh* li. 2000. remitted by his order unto Mr. *Le Conto* at *Hamburgh*, payable at 2 Uſance, and 37 s. 7 d. Flemiſh *per* li. ſterling, by Mr. *Bickell* paied unto Mr. *Boſton* for double bils of Exchange——	14	2000	—	—
November.	31	To *Gain* and *Loſs* li. 145. 1. 7. for Proviſion of 6750 li. at 2 *per Cent.* for ſelling of all theſe Wares li. 135. for Courtage, Poſtage and Brokerage li. 10. 1. 7.-	36	145	1	7
December.	2	To *Caſh* li. 2290. 6. 6. paid unto Mr. *Peter Equal* for his bills of Exchange at double Uſance payable unto Mr. *Good-trade*, or order remitted *per Amſterdam* unto Mr. *Innocent* at 37 s. 4 d. by Mr. *Momber*—	42	2290	6	6
			li.	6750	3	—

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1658		*Creditors.*	*folio*	28	li.	s.	d.
April.	1	By *Caſh* li. 1028. 4. for 100 barrils of Pot-aſhes ſold unto Mr. *Freeman*, weighing 54 *Centos neat* at 41 s. the hundred weight ready money is		13	1028	4	—
May.	2	By *Caſh* li. 400. for 500 quarters of Wheat ſold unto Mr. *Miller* at 16 s. *per* quarter comes to		13	400	—	—
	17	By *Caſh* li. 1028. 4. for 100 barrils of Pot-aſhes ſold unto Mr. *Glaſier* weighing 504 *Cent. neat* at 41 s. the hundred weight *contant*		13	1028	4	—
June.	9	By Mr. *Andrews* Baker l. 850. for 1000 quarters of Wheat at 17 s. *per* quarter payable within 6 moneths time, and putting in ſufficient ſecurity for the Sum of		37	850	—	—
	12	By Mr. *Andrews* Baker l. 533. 4. for 50 barrils of Pot-aſhes weighing 248 *Centos neat* at 43 s. the hundred weight, payable within 6 moneths time and giving ſecurity thereof		37	533	4	—
July.	21	By *Caſh* li. 514. 2. for 50 barrils of Pot-aſhes ſold unto Mr. *Freeman*, weighing 252 *Centos neat* at 41 s. the 100 weight *contant*		13	514	2	—
Auguſt.	8	By *Caſh* li. 984. for 100 barrils of Pot-aſhes ſold unto Mr. *Potter*, weighing 492 *Cen. neat*, at 40 s. the hundred weight ready mony		13	984	—	—
September.	14	By Mr. *Andrews* Baker li. 400. for 500 quarters of Wheat at 16 s. *per* quarter, payable on the 14th of *November* next coming, having given good ſecurity of it		37	400	—	—
October.	16	By *Caſh* li. 510. 9. for 50 barrils of Pot-aſhes ſold unto Mr. *Potter*, weighing 249 *Centos neat* at 41 s. the hundred weight ready mony		41	510	9	—
November.	30	By *Caſh* li. 502. for 50 barrils of Pot-aſhes (being the remnants of 500 barrils) ſold unto Mr. *Glaſier*, weighing 251 hundred weight *neat* at 40 s. *per Cent. contant*		41	502	—	—
			li.		6750	3	—

1658		*Adventure-land* in *Ireland* is *Debtor*. *folio*	29	li.	s.	d.
March.	25	To the *State* of *England* li. 3000. for 600 Acres of arable ground lying 12 miles from *Dublin* towards *Waterford*, received as Adventurer in part for the 5500 li. mony lent them the 25th of *March* 1650. upon publick faith, rated at 5 l. *per* Acre, comes to	8	3000	—	—
May.	10	To Mr. *Honeſt* Steward of the Manors li. 100. for Charges and Expences had about thoſe Landeries, as by his ſpecification delivered	18	100	—	—
September.	2	To Mr. *Honeſt* Steward of the Manors li. 222. 18. 4. for Charges and Expences had about thoſe grounds ſince *May* laſt, for Banking. Cutting, Mowing, Thraſhing, Carriage and the like, as by his bil	18	222	18	4
December.	2	To *Gain* and *Loſs* li. 332. 15. 8. for ſo much gained by this years improvement of theſe 600 Acres, beſides and above all Charges reduced	36	332	15	8
			li.	3655	14	—

The Nature of this account is altogether according to thoſe of the Manors of ſeveral Goods or Houſes, differing only in that you had thoſe Lands from the *State* in part of payment for the Debt and parcel they did owe to the *Stock*, as being contracted and purchaſed by it after that account was ſtated: and whereas the Manors and Goods or the Debt of the *State* are parcels of your *Stock*, ſo likewiſe theſe Lands deriving from the latter as aforeſaid, muſt needs be a parcel of that account, and by this means Center to the *Stock*, in regard it takes its value from thence, and conveighs it hither to a particular account, as it doth to the *State* of *England* in conſideration of 600 Acres of ground, or 3000 li. ſterling principal, for payment in part of a greater Sum they did owe unto you. Now after purchaſe, as the benefit and improvement thereof will be altogether for your own Uſe, or thoſe you ſhall pleaſe to appoint, ſo you will be careful to keep punctual account of all Charges and disburſments about thoſe Lands, and charge them from time to time upon theſe grounds, ſtill giving ſo much Credit unto the partie from whence at firſt they went out by your order and direction; and ſo in proceſs of time as you get any mony or profit by the Growth, Fruits, or Harveſt of theſe grounds, you are to Credit this account, and charge the partie that received it by your appointment, for the ſame conſideration, to the end that by

1658		*Creditor.*	*folio*	30 li.	s.	d.
September.	3	By Mr. *Honeſt* Steward of the Manors li. 600. 4. for the Increaſe and proceed of this Land received this Harveſt, as by his account and ſpecification, for Wheat, Rie, Barlie and Paſture of Cattel	17	600	4	—
November.	5	By Mr. *Honeſt* Steward of the Manors li. 55. 10. for Graſs, Hay, and Fruits ſold of theſe Grounds, as by his bill delivered	17	55	10	—
December.	31	By Ballance L[a] A. li. 3000. for tranſport of theſe 600 Acres upon a new account and Volume Litera B.	43	3000	—	—
			li.	3655	14	—

by reducing the Charges and Expences from the increaſe and revenue, the proceed and ſurplus may be put to the account of Gain and Profit, as received ſo much more then paid in conſideration of the ſame account: Ever excepting the primitive worth for the Ballance in the future as long as it is in being, and your poſſeſſion; but in caſe of ſelling it for ready money, or changing it for other goods, then in ſtead of the ballance, the Caſh, Purchaſor or Parcel of Goods you did get in exchange thereof is to poize and ballance it, as being charged for the ſame conſideration upon its particular account, and ſo by this means one as it were riſeth, groweth and liveth as a member, whilſt the other is cut off, falls and dieth as a limb to and by the ſtock or body thereof.

1658 | The *Farmery* of *Pay-well* is *Debtor*. *folio* 31 | li. | s. | d.

March. 25 | To the *State* of *England* li. 5000. for ſo much to be paid within 5 years in equal portion with 200 li. intereſt *per annum* by the Farmer thereof Mr. *Nimble*, as he ſhall receive it from the Tenants and Inhabitants, by virtue of a Letter Patent bearing *Weſtminſter* the 20. of *March* 1658. that is to ſay, every year 1200 li. Principal and Intereſt ——— 8 | 5000 | — | —

December. 30 | By *Gain* and *Loſs* li. 200. for Intereſt according to allowance of the *State*, beſides li. 1000. received this firſt year in payment of the Principal ——— 36 | 200 | — | —

li. | 5200 | — | —

Concerning accounts of Farmeries, Securitie or Pawn-land, as the ſtem thereof is to be charged to the Original and Root by which it firſt did grow to be a parcel of your Eſtate, and the conditions, as the virtue or marrow, thereof are ſpecified and expreſſed in plain tearms, according to the Tenour of agreement made with the parties from whom you had the ſame; ſo thoſe fruits which from time to time you reap and get according to the virtue and goodneſs of this Tree, by the Farmer, Steward or Party authorized to that purpoſe, are to be brought in Credit upon this account, and charged again either unto *Caſh* or the party that received them by your appointment, who, if you ſhall deſire or ſee cauſe, is to give you an account of it, or bring in the money to your *Caſh* again: if punctual payment be made by the Farmer, then the firſt year $\frac{1}{5}$, the ſecond $\frac{2}{5}$, and ſo every year a fifth part will be deducted of the Principal, and in ſtead of the Farm or 5000 li. ſecurity you will find at the expiration of thoſe 5 years 6000 li. ready money in your *Caſh*, without the improvement that can be made in the mean time by thoſe moneys received in part.

1658		*Creditor.*	*folio*	li.	s.	d.
May.	1	By *Caſh* li. 300. received of Mr. *Nimble* the Farmer of this Farmery, by virtue of a Letter Patent from the *State*-	13	300	—	—
Auguſt.	2	By *Caſh* li. 200. received of the ſaid Farmer Mr. *Nimble*, upon account in part as before-	13	200	—	—
September.	8	By *Caſh* li. 100. received as before-	41	100	—	—
October.	30	By *Caſh* li. 300. received as before	41	300	—	—
November.	15	By *Caſh* li. 50. received more as before-	41	50	—	—
"	20	By *Caſh* li. 50. received more as before	41	50	—	—
December.	2	By *Caſh* li. 100. received more as before-	41	100	—	—
"	20	By *Caſh* li. 70. received more as before	41	70	—	—
"	25	By *Caſh* li. 30. received more as before-	41	30	—	—
"	31	By *Ballance* L[a] A. li. 4000. for tranſport of this account upon a new Book, L[a] B.	43	4000	—	—
			li.	5200	—	—

It is alſo to be obſerved, that this Farmery hath been aſſigned unto you by the *State* in conſideration of 5000 l. ſterling Principal, with condition to pay you the ſame within five years time and with 200 li. intereſt *per annum*, in equal portions, that is to ſay, every year 1200 l. payable on ſuch or ſuch certain days by their reſpective Farmer or Commiſſioner: which having received, you are to charge *Caſh*, and credit this account for the ſame 1200 li. as received in part of 5000 li. Principal, withall charging this account with the 200 li. intereſt comprehended in the 1200 li. received, and to give credit for ſo much to the account of *Gain*; and ſo it will appear that at the expiration of the firſt year there hath been paid to you or your Aſſignee 1000 li. upon account of 5000 li. Principal, and 200 li. upon account of 1000 li. intereſt or *Gain*, whereof you are fully to be paid within 4 years more.

1658		The High and Mighty, the *Lords States*. *fol.*	33	li.	s.	d.
December.	30	To *Gain* and *Loſs* li. 1620. for 12 moneths allowance by virtue of a Commiſſion received of their Lordſhips, dated at the *Hague* the 28th of *December* 1657. at 20 Rixdollers *per diem*, and 30 days *per menſem*, in the quality as reſident in ordinary, is Rixdollers 7200. at 4 s. 6 d. *per* piece, comes to——	36	1620	—	—
		Whereof all Charges and Expences are to be defrayed and diſburſed.	li.	1620	—	—

Note, that this account ſerveth but for a publick Miniſter or Agitator of a foreign Prince or Lord, but may be of great uſe and benefit towards the ordering of his Domeſtick affairs and concernment, receipts and diſburſments; for in comparing but his diſburſments at any time with this account, he very eaſily can make calculation, how much he may enlarge his Train, or reduce his Charges and Expences, and ſo reform and order things accordingly, as he ſhall ſee cauſe.

1658

Mr *Edward Holt* is *Debtor*.

March.	27	To *John Faithfull* Steward of the Houſhold li. 50. for ſo much paid him upon account, as by acquittance——	16	50	—	—
April.	4	To the ſame Steward li. 100. paid him more as before by my order, as by his acquittance——	16	100	—	—
September.	20	To the ſame Steward li. 50. for paid him by my order upon his account more in part as before——	16	50	—	—
November.	30	To the ſame Steward li. 110. 18 s. for paid him by my order, in full of all his bills delivered——	16	110	18	—
			li.	310	18	—

In this manner of account for the Tailor you may keep if you pleaſe all other accounts of Baker, Brewer, Butcher, Shoemaker, Vintner, Grocer and the like, that give you any Credit towards defraying of your Charges and Expences, crediting them from time to time for the things you had of them by your appointment, according to their bills examined and approved; and if you ſee cauſe to pay them any thing at their requeſt or by your own accord, cauſe it to be paid unto them by your Steward or Attorny, then you may charge their account, and credit *Caſh* or the Partie that paid it for the ſame ſum of mony.

1658		of the United *Netherlands* are *Creditors. fol.*	34	li.	s.	d.
January.	5	By *Cash* li. 500. remitted hither from *Amsterdam* by the Treasurer of the Exchequer Mr. *de Geer*, by their Lordships order, towards defraying of charges in a Commission received here in *England*, at 20 Rixdollers allowance *per diem*; I say received in part of Mr. *de Visher*	13	500	—	—
May.	27	By *Cash* li. 200. remitted as before, for part of my allowance received of Mr. *Books*	13	200	—	—
July.	13	By *Cash* li. 450. received as before of Mr *Peter de Putt*	13	450	—	—
September.	6	By *Cash* li. 300. received more as before of Mr. *Corselis*	13	300	—	—
December.	1	By *Cash* li. 170. received more as before of Mr. *William Boeve*, in full of a years allowance	14	170	—	—
			li.	1620	—	—

But in case such publick Ministers receive Commissions, as usually it is done, concerning Trade of other private Men, then I shall refer them to the accounts of the Factors, Wares, Commodities and Bills of Exchange, where they will be satisfied more at large.

1658

Creditor.

January.	19	By *Charges* and *Expences* li. 20. 19. 10. for 3 Suits of my Sons, as by his Bill delivered	21	20	19	10
February.	2	By *Charges* and *Expences* li. 31. 18. for mourning Suits and Coats of my 5 Servants, Pages and Foot-men, as by his Bill delivered	21	31	18	—
March.	7	By *Charges* and *Expences* li. 112. for the Liveries of 6 Persons in mourning, as by his Bill delivered	21	112	—	—
June.	27	By *Account Particular* li. 17. 14. 10. for a black Suit of fine Holland-cloth for my self, as by his Bill	19	17	14	10
August.	29	By the same Account li. 15. 5. 4. for a French Suit, as by his Bill, being for my own use	19	15	5	4
October.	26	By the same Account li. 113. for 2 Suits, viz. one of gray Cloth at 17 li. and another laced with Gold at 96 li. as by his Bill delivered	19	113	—	—
			li.	310	18	—

ever observing at the receipt of any thing from them that you credit their account by the very cause and end it is intended and used, as are *Charges* and *Expences*, *Account Particular*, or any other Account whatsoever, which accordingly you are to charge for the same consideration; and if paid, then charge their Particular Account, and credit the Party that paid it by your appointment in the same manner and consideration.

1658		*Gain* and *Loſs* is *Debtor*.	*folio*	li.	s.	d.
February.	7	To ſeveral *Ships* at Sea li. 5700. for the loſs of the *Fortune* taken in her voyage to the *Levant* by the Spaniards, valued li. 4500. and for Charges and Expences had by Mr. *James Truſtie* at *Dover* Factor to fit her out li. 1200. as by his account, ſee *folio*—	12	5700	—	—
March.	25	To Sir *John Ireland* Knight li. 60. for a years intereſt of li. 1000 principal at *6 per Centum*—	4	60	—	—
October.	1	To *Account Particular* l. 50. for 2 Stone-Horſes preſented unto the Lord N. N.—	20	50	—	—
November.	10	To Mr. *Honeſt* the Steward of the Manors li. 182. 15. 8. for ſeveral Houſhold-ſtuff and Proviſion, with other Expences, as alſo for a years wages at 100 li.—	18	182	15	8
December.	30	To *John Faithfull* Steward of the Houſhold li. 100. for his yearly allowance—	16	100	—	—
	—	To *Charges* and *Expences* li. 3937. 3. 10. paid and laid out this year about my Houſe-keeping, and defraying of my domeſtick occaſions—	22	3937	3	10
	31	To the *Stock* li. 11928. 12. for the proceed of this account, being the improvement of the *Stock* this year, gained by the bleſſing of God beſides and above all Charges and Expences already reduced—	2	11928	12	—
			li.	21958	11	6

Concerning this account of *Gain* and *Loſs* there were much to be ſpoken of it, ſeeing it is one of the chief and principal Pillars that ſupporteth the whole Architecture, beautifieth and adorneth the entire body,& is as it were the only Soul & Life thereof, and the ſole exaltation of this Amphithalami and Myſtical Art: but to be brief, I ſhall but ſay that the *Debet* thereof referreth to the *Loſs*, and the *Credit* referreth to the *Gain* of the *Stock*, ſeeming as it were to have a nigh coherence and ſympathy with the nature of the Original or Hebrew-tongue, that bends it ſelf from the right hand towards the left; and therefore is to be noted, when you loſe any thing by any of the ſeveral accounts within your Book, as the ſame Loſs will appear in the *Credit* of that account, ſo by conſequence it muſt be viſible in *Debet* of this account; and to the contrary, when you gain or advance any thing by any of your ſeveral accounts, as the ſame Gain or Profit will be apparent in the *Debet* of that account, ſo it needs muſt be viſible in *Credit* of this account: and for which cauſe as your Books are kept punctual, and you being curious to know from time to time what you did gain and advance with your *Stock* beſides and above all Charges and Expences, you need but take a ſmall piece of paper and draw the Total Sum of this account, and then reduce both Loſs and Expences from Gain, the ſurplus or proceed of Gain will be the Increaſe and augmentation of the *Stock*, which will be found and perceived in the virtue and ſtrength of the ſeveral parcels and members thereof, centring in their operation to *Caſh* as the heart and nouriſhment of thoſe members, and altogether concurring and adminiſtring to the entire body the *Stock*.

1658		*Creditor.*	*folio*	li.	s.	d.
February.	6	By *Goods* and *Commodities* for my particular account li. 80. 16. for advance of 100 laſt Pitch and Tarr	25	80	16	—
March.	25	By Sir *Thomas Vincent* Knight li. 30. for a years intereſt of 500 li. principal at *6 per Centum*	3	30	—	—
•	—	By the *State* of *England* li. 2640. for 8 years intereſt of li. 5500. Principal at *6 per Centum*	7	2640	—	—
•	30	By the *Manor* and *Forreſt* of *Increaſe* li. 100. for a quarter years improvement thereof	7	100	—	—
April.	5	By ſeveral *Goods* and *Houſes* l. 2030 for Leaſe and Revenues received thereof	9	2030	—	—
June.	31	By the *Manor* and *Forreſt* of *Increaſe* li. 100. for a quarter years improvement and profit	7	100	—	—
July.	2	By the *Manor* of *Speedwell* li. 250. for 6 months improvement and profit	5	250	—	—
September.	8	By *Goods* and *Commodities* for account particular li. 396. 3. 2. for advance of 100 pieces of Woollen-cloth	25	396	3	2
•	30	By the *Manor* and *Forreſt* of *Increaſe* li. 100. for a quarter years improvement and profit	7	100	—	—
November.	2	By *Account Particular* li. 180. for a Chain of Gold with a medal of his *Highneſs* Effigies, as a Preſent	19	180	—	—
•	31	By *Wares* for account of Mr. *Good-trade* li. 145. 1. 7. for Proviſion, Courtage, and Port of Letters	27	145	1	7
December.	2	By *Adventure-land* in *Ireland* li. 332. 15. 8. for this years improvement and advance —— ſee *folio*	29	332	15	8
•	—	By ſeveral *Goods* and *Houſes* li. 805. for this years improvement, rent and revenues, gained	9	805	—	—
•	21	By ſeveral *Ships* at *Sea* li. 12240. for this years adventure and gain by them made in their ſeveral Voyages and Prizes at *Sea*	11	12240	—	—
•	27	By Bills of Exchange l. 358. 15. 1. for advance ſince *September* laſt-	39	358	15	1
•	30	By the *Manor* and *Forreſt* of *Increaſe* li. 100. for a quarter years improvement gained and advanced	7	100	—	—
•	—	By the *Farmorie* of *Paywell* li. 200. for a years intereſt of 5000 li. according to allowance of the *State*	31	200	—	—
•	—	By the *Lords States* of the united *Netherlands* li. 1620. for a years allowance as by a Commiſſion from their High and Mightie Lordſhips, dated at the *Hague* the 28th of *December*, 1657	33	1620	—	—
•	31	By the *Manor* of *Speedwel* li. 250. for half a years improvement gained and advanced	5	250	—	—
			li.	21958	11	6

1658

Mr *Andrews* Baker is *Debtor*. *folio* 37

			li.	s.	d.
June.	9	To *Wares* for account of Mr. *Good-trade* of *Dantzik* li. 850. for 1000 quarters of Wheat at 17 s. *per* quarter, payable within 6 months time, having given ſufficient ſecurity thereof——	28	850	— —
	12	To the ſame account l. 533. 4. for 50 barrills of Pot-aſhes, weighing 248 *Centos neat* at 43 s. *per Centum*, payable according to the 1000 quarters of Wheat——	28	533	4 —
September.	14	To the ſame account li. 400. for 500 quarters of Wheat at 16 s. *per* quarter, payable on the 14th of *November* next coming, having given good ſecuration thereof——	28	400	— —
			li.	1783	4 —

Note that this Baker bought ſuch and ſuch a parcel of Wares or Commodities from you, upon condition to pay it within the ſpace of a limited time, and therefore becomes in the mean time a lawfull Debtor unto you until payment be made, and then is of right to be credited for ſo much paid either in part or in full, until altogether be diſcharged and the account finiſhed. Theſe Wares now as they are put here to his charge, ſo upon its proper account *folio* 28. (as you are to ſpecifie within the two ſecond lines on the page where that Account or Creditor of ſuch a parcel is to be found) they muſt ſtand credited for the ſame parcel, as being alienated and ſeparated from the reſt ſtill in being of theſe Wares, to the end you may ſee at any time by this account how much is ſold or remaining of it without going to the Ware-houſe or weighing and removing them over again, and ſo make calculation or draw accounts when you pleaſe: and ſeeing ſuch account, as this is one, ſerving chiefly for memory ſake, to ſee withall what Wares they had of, and when they will be paid unto you, to the end you may govern your ſelf according to your other occaſions at the prefixed time of receipt thereof: as alſo to have a neceſſary Debtor unto that parcel of Wares ſo alienated and ſeparated from the reſt of that account credited in your Book as for *Gain* or *Loſs*, hath no reference to ſuch Debtors if they be punctual of time and payment, that being comprehended by the other account of Wares or the Creditor thereof, unleſs there ſhould appear ſome neglect or defect

1658		*Creditor.*	*folio*	38	li.	s.	d.
November.	10	By *Caſh* li.850. for 1000. quarters of Wheat at 17 s. *per* quarter, as in Contra paid this day		41	850	—	—
	13	By *Caſh* li. 400. paid in part upon account for the 50 barrills of Pot-aſhes on the other ſide		41	400	—	—
	15	By *Caſh* li. 133. 4. paid in full of the ſaid Pot-aſhes due on the 12 of this inſtant Month paſt		41	133	4	—
	20	By *Caſh* li. 200. paid in part of the 400 li. for 500 quarters of Wheat at 16 s. in the Contra		41	200	—	—
	24	By *Caſh* li. 200. paid in full of all accounts and demands to this day		41	200	—	—
				li.	1783	4	—

defect either in agreement and payment, or in the Wares and Commodities. In which caſe Agio or Intereſt may be added unto, or elſe Tarra and Rabat be reduced from the parcel of mony or Commoditie (for which he ſtands indebted) as Principal Creditor to your Book, under the name and title of *Gain* and *Loſs*. To ſum up all together in one, he is a Debtor to Wares for ſuch a Conſideration, and at the time of punctual payment he is a Creditor by Caſh; whereas to the contrary Wares becomes a Creditor by, and Caſh a Debtor to him.

1658		*Bills* of *Exchange* are *Debtors*. *folio*	39	li.	s.	d.
January.	23	To Mr. *James Truſtie* li. 2400. for ſeveral double Bills, (as *primo* and *ſecundo*) which he drew upon Mr. *Alonſo*, being together 12000 Ducatoons of *Venice* at 48 pence ſterling *per* Ducat or 24 great current of *Venice*, payable at uſe unto my order, which Bills I indorſed and aſſigned to be paid unto Mr. *Bernardo*, with order to reduce his charges and proviſion thereof, and to remit the Proceed unto Mr. *Carvaſal* at *Naples* according to the courſe of Exchange, which was performed as followeth———	24	2400	—	—
		Alonzo paid unto *Bernardo* the 20th of *October* Ducatoons 12000				
		Bernardo reduced his proviſion at ½ *per Cent.* is 60 Ducatoons, with Courtage & Poſtage 2 Ducatoons, together 62 Ducatoons——— 62				
		Reſting Ducatoons 11938				
		which proceed of Ducatoons 11938.				
		Bernardo at *Venice* remits unto *Carvaſal* at *Naples* the 21 of *October* payable at ſight 101 Ducatoons, for 100 Ducatoons at *Naples*, with order to reduce his Charges as alſo proviſion, and to remit the Proceed and Ballance thereof unto my ſelf or order and Aſſignes, according to the courſe of Exchange, which being done as followeth,				
		Carvaſall at *Naples* received of *Dandallo* at *Naples* (for the draught of *Eleazer* of *Venice*) being remitted by *Bernardo* of *Venice* as aforeſaid the 30 of *October*—Ducatoons 11819. 80				
		Reducing for Port of Letters and Courtage Ducatoons 12. 20 Granos, and for his proviſion ½ *per Centum*, Ducatoons 81——— 93. 20				
		Reſting Duc. 11914				
		which proceed of Ducatoons 11914.				
		Carvaſall paid unto *Faukon* at *Naples* the 1 of *November*, for double Bills of Exchange, payable by Mr. *Guner* of *London*,				
December.	25	at uſance unto my ſelf or order at 68 d. *per* Ducat or 100 Granos, which Bills he remitted hither as in the Contra received.				
		To *Caſh* li. 3284. 7. 7. paid for the draught in the *Credit* unto Alderman *Sidenham* for 10354 Crowns at 83 d. Sterling drawn				
•	26	by *Olimphas* of *Genua* the 25 of *November* at *Uſo Valuta*, received of *Torquano*———	42	3284	7	7
		To *Caſh* li. 7. 10. paid during this intercourſe of theſe Bills, for				
•	27	Courtage, Poſtage and other Charges from the 20 of *September* until now———	42	7	10	—
		To *Gain* and *Loſs* li. 358. 15. 1. for advance of thoſe Bills ſince *September* laſt, gained by the bleſſing of God———	36	358	15	1
			li.	6050	12	8

1658		*Creditors.*	*folio*	40	li.	s.	d.
September.	20	By *Caſh* li. 2675. for 12000 Ducatoons drawn upon *Fernando Horacy* of *Lisbone* in ſeveral Bills at 53 ½ d. ſterling for a Ducat or 400 Reals current mony, payable at uſe unto the order of *John Kernell*, (who paid it this day here in *London*) with order unto the ſaid *Horacy*, to add his Charges and Proviſion thereunto, and to draw the Totalls upon Mr. *Lawrence Maſanelo* of *Sevile* according to the courſe of Exchange, which was done as followeth, *Horacy* in honour of the Bills paid unto the order of *Kendall* at *Lixa* the 22th of *October*.——————Ducatoons 12000 adding thereunto for Courtage and Port of Letters Ducatoons 10. and for his Proviſion ½ *per Centum* is 40 Ducatoons, together——————————Ducatoons 50 Total Ducatoons 12050 which total ſum *Horacy* of *Lixa* draws upon *Maſanelo* of *Sevile* the 23th of *October* at 100 Ducatoons of *Lixa* for 100 Ducatoons in *Sevile*, payable at 3 days ſight unto the order of *Palavicini*, with order to adde his Charges as alſo Proviſion, and to draw the total of theſe monys paid upon *Nicolas Olimphas* of *Genua*, according to the courſe of Exchange, the value he having received of *Palavicini*, which was done as followeth. *Maſanelo* of *Sevile* in honour of the Bills paid unto the order of *Palavicini* the ſaid total ſum drawn upon him by *Horacy* of *Lixa* the 13 of *November*——————Ducatoons 11036. 346 adding thereunto for Courtage and Poſtage 11 Ducatoons, as alſo for Proviſion ⅖ *per Cent.* is Ducatoons 48. 75 Marvados, 375 being a Duc. is together——————————Ducatoons 59. 75 Total Duc. 11096. 46 which total ſum of Duc. 11096. 46. according to order *Maſanelo* of *Sevile* draws upon *Nicolas Olimphas* of *Genua*, at 442 marvados of *Sevile* for a Crown or 68. ſols of *Genua*, payable at 4 days ſight unto the order of *Richardo*, with order to adde his Charges and Proviſion, and to draw the total upon my ſelf or order of *London*, according to the courſe of Exchange, *Valuta* received of *Richardo* at *Sevile*. *Nicolas Olimphas* of *Genua* in honour of thoſe bills paid unto the order of *Richardo* at *Genua* as aforeſaid the 24 of *November*——————Crowns 9416. 26 adding for Courtages and Proviſion——Crowns 80. 42 Total Crowns 9497.—— which total ſum of Crowns 9497. (according to order received) *Olimphas* of *Genua* draws upon me the 25 of *November* at 83 d. ſterling *per* Crown, payable at uſe unto Alderman *Sidenham*, *Valuta* received at *Genua* of *Torquano*.	41	2675	—	—
December.	3	By *Caſh* li. 3375. 12. 8. received for the remiſs of Mr. *Truſtie*'s Bills of Exchange, payable by Mr. *Guner* of *London*, made by *Faukon* at *Naples* the 1 of *November*, at *Uſo Valuta* received of *Carvaſall* who remitted them hither, as in the Contra, Ducatoons 11914. at 68 d. *per* Ducat——————————	41	3375	12	8
			li.	6050	12	8

1658		*Caſh*, (under the cuſtody of Mr *Rich. Gold-coin* in *Lombard-ſtreet* Jeweller) is *Debtor. fol.*	41	li.	s.	d.
September.	7	To tranſport of *folio*	13	18871	—	2
•	8	To the *Farmorie* of *Paywell*, received of Mr. *Nimble* the Farmer by order of the *States*	32	100	—	—
•	20	To *Bills* of *Exchange*, received of *John Kernel* for a draught of *Lisbona* of 12000 Ducatoons at 53 ½ d	40	2675	—	—
October.	16	To *Wares* for account of Mr. *Good-trade*, received of Mr. *Potter* for 50 Barrills of Pot-aſhes	28	5109	—	
•	30	To the *Farmorie* of *Paywell*, received of Mr. *Nimble* the Farmer by order of the *States*	32	300	—	—
November.	2	To *James Truſtie* of *Dover* Factor, received of Mr. *Ludewick* by his order and for his account	24	420	15	8
•	4	To *Account Particular*, received of Mr. *Boon-companion* for mony lent him	20	50	—	—
•	10	To *Andrews* Baker, received for 1000 quarters of Wheat ſold 6 months agoe	38	850	—	—
•	13	To the ſame Baker, received in part for 50 Barrills of Pot-aſhes ſold 6 months agoe	38	400	—	—
•	15	To the ſame Baker, received in full of the ſaid 50 Barrills of Pot-aſhes	38	1334	—	
•	—	To the *Farmorie* of *Paywell*, received of Mr. *Nimble* the Farmer by order of the *States*	32	50	—	—
•	20	To the ſame Account, received as before	32	50	—	—
•	—	To *Andrews* Baker, received in part for 500 quarters of Wheat ſold the 14th of *September*	38	200	—	—
•	24	To the ſame Baker, received in full of his account	38	200	—	—
•	30	To *Wares* for account of Mr. *Good-trade*, received of Mr. *Glaſier* for 50 Barrills of Pot-aſhes	28	502	—	—
December.	1	To the *Lords States* of the united *Netherlands*, received in full of a years allowance of Mr. *Boeve*	34	170	—	—
•	3	To *Bills* of *Exchange*, received of Mr. *Guner*, for a Bill remitted from *Naples* by *Carvaſal*, 11964 Duc. at 68 d	40	3375	12	8
•	5	To ſeveral Ships at Sea, received for prize goods	12	6000	—	—
•	—	To the *Farmorie* of *Paywell*, received of Mr. *Nimble* the Farmer of this *Farmorie* by order of the *States*	32	100	—	—
•	20	To the ſame Account, received as before	32	70	—	—
•	23	To *James Truſtie* of *Dover* Factor, received of Shipper *Hill* for his account ſent hither	24	4500	—	—
•	25	To the ſame Account, received as before, in full for a years allowance from the *State*	32	30	—	—
•	28	To the ſame Factor, received of Mr. *Boeve*, for his account	24	1259	8	—
			li.	40817	9	6

This Account being the only Arteries, Wheels and Veins of the whole Body and Stock is by no means to be idle, but ought to be ever at Work & Motions, either by one improvement or other, which you think moſt advantageous and conducible to your good and profit; in as much as in things ſpiritual true faith muſt ever be at Motions by Work and Charitie &c. and yet as it is not Work but free Grace that cauſes ſalvation, ſo it is not *Caſh* it ſelf but *Credit* that is occaſioned by it, which cauſeth Profit and Satisfaction. And thus having a full or experimental underſtanding, & quick inſight

1658		*Cash* is *Creditor.*	*folio*	42	li.	s.	d.
September.	7	By Transport of *folio*		14	13537	10	5
'	8	By *Goods* and *Commodities*, paid for Charges and Expences of 100 pieces of Woollen Cloth-		25	20	—	—
November.	11	By Mr. *James Trustie* of *Dover* Factor, paid for Charges and Expences about a Pack of Cloth		23	20	15	8
'	18	By *Faithfull* Steward of the Houshold, paid for defraying of my Domestick affairs and Charges		15	1348	4	—
December.	2	By *Wares* for account of Mr. *Good-trade*, paid unto Mr. *Equall* for double Bills of Exchange remitted to *Amsterdam*		27	2290	6	6
'	25	By *Bills* of *Exchange*, paid unto Alderman *Sidenham* for a draught of *Genua* of 10354 Crowns at 83 d.		39	3284	7	7
'	26	By the same account, paid for Charges and Expences during the intercourse of the said Bills		39	7	10	—
'	31	By *Ballance* L[a] A. l. 20308. 15. 4. for transport of this account upon a new Volume L[a] B		43	20308	15	4
				li.	40817	9	6

insight of things both Spiritual and Temporal, you very easily will set your affairs on wheels and motions, either in one way or other, to the improvement and benefit both of Soul and Body, diligently observing those rules & prescripts of the Mind or Sense in the other Members of the Body: in order whereunto Note that *Cash* will be Debtor for all those monies which at any times are paid by, or received of others and put into it; and that in the contrary, *Cash* will be Creditor for all those monies which at any time are paid to, or received by others, and disbursed out of it: and as *Cash* is now either Debtor or Creditor, then it is to be considered, to or by whom she is occasioned to be indebted or credited, whose account in your Book is to be charged of *Cash* Credit, or to be credited of *Cash* Debet, and thither you are to convey the same Sum you have either paid or received for such and such an account, as is here represented, to the *Farmorie* of *Paywell*, to *Bills* of *Exchange*, to *Wares*, &c. by *Goods* and *Commodities*, by Mr. *James Trustie*, by *Faithfull* Steward, &c. which having performed punctually, you can at any time calculate upon a paper apart, concerning the Receipts and Disbursments, Increase and Decrease of your *Cash*; and so order and regulate your other affairs and the improvement of the *Stock* according as you shall see cause and need in the Filling, Emptying, Distemper, Cure, Vertue and Credit thereof.

1658		*Ballance* L[a] A is *Debtor*.	*folio*	43	li.	s.	d.
December.	31	To the *Manor* of *Speedwell* within the County of *Suceſſe*		6	5000	—	—
•	—	To the *Manor* and *Forreſt* of *Increaſe* in *Somerſet*		8	4000	—	—
•	—	To ſeveral *Goods* and *Houſes* lying in and about *London*		10	15000	—	—
•	—	To ſeveral *Ships* at *Sea*, viz. the *Hope* and *Good-adventure*		12	9000	—	—
•	—	To *Account Particular*		20	619	16	8
•	—	To *Adventure-land* in *Ireland*		30	3000	—	—
•	—	To the *Farmorie* of *Paywell*		32	4000	—	—
•	—	To *Caſh*, under cuſtody of Mr. *Richard Goodcoin*		42	20308	15	4
				li.	60928	12	—

For underſtanding of the *Ballance*, it will be neceſſary that you are quick-ſighted and punctual in your affairs. And firſt, as you have kept your Book in order as is preſcribed, until either ſuch or ſuch an intended time is expired, or that your Book is filled with writings, and drawing to a Period or Ballance, then as you are minded to tranſport thoſe Debtors and Creditors, whoſe accounts do not poize in their own *Debet* and *Credit*, from that Book as Litera A. upon a new Volume as Litera B. you will take a general Survey and Examination of all and ſingular the Accounts in that Book Litera A. contained, whether they are kept punctually from time to time, yea or no, where any neglect or defect appears, which will be diſcovered by the direction of the points in the firſt line, or by comparing the *Debet* with the *Credit* throughout the whole book, as alſo by the ending time of every page, and the juſt courſe thereof conſidered; beſides that, it may be perceived by thoſe Accounts, Bills, Notes and Certificates of your Debtors and Creditors, which you ſhall find either to be wanting or loſt, or elſe not inſerted and ſtated into their reſpective Accounts of that Book, in which caſe you can eaſily reform defects, and perfect what is amiſs, or adde what is wanting: and having done ſo, take a ſheet of paper, and begin from the firſt account of your Book, and adde the ſeveral ſums together, firſt in *Debet* and then in *Credit*, which total ſum now of them both, either *Debet* or *Credit*, exceeds the other, for ſo much as the proceed or ſurplus will be, you are to Note upon that paper, as a perfect Liſt of all and ſingular the

Debtors

1658		*Ballance* L[a] A. is *Creditor.*	*folio*	44	li.	s.	d.
December.	31	By the *Stock*————		1	60928	12	—

Debtors on the one ſide, and on the other page the Creditors; and in ſuch a manner run over the whole Book, from the firſt to the laſt account, leaving thoſe untouched which you ſhall find either ſhut or poized both in *Debet* and *Credit*, only noting and extracting thoſe whoſe *Debet* ſurpaſſes their *Credit* in number, or whoſe *Credit* exceeds their *Debet*, as aforeſaid. Which being done accordingly, you will ſee whether your Book is kept well yea or no, by the Counter-poizing and Comparing of the Total ſum of all the Debtors with the Total ſum of all the Creditors of the whole Book; for if but the leaſt peny ſhould vary in both ſums, your Book could not be accounted juſt and lawfull, until the Error or Tranſgreſſion were diſcovered by examining and ſearching it over again, and ſo remedied and corrected. Which having all performed and finiſhed by that ſheet of paper ſincerely and uprightly, you may confidently goe on in Ballancing the Book it ſelf, without fearing to commit any farther fault or error, and ſo Tranſport thoſe Debtors and Creditors from the Ballance L[a] A. unto the new Volume L[a] B. placing and diſtributing them according as you ſhall ſee cauſe and convenient,& proceed from time to time in managing and ordering them as you did formerly in the firſt Book, until that ſecond Book be filled alſo, and then it may be brought to a third as L[a] C. and ſo continued for ever. And thus, if at any time you deſire to ſee the Total Members and Branches of your Stock, and which of them are ſound or corrupt, quick or diſtempered, profitable or unprofitable, perfect or imperfect, Note, thoſe Members or Branches you will perceive and diſcern by the Extract and Account or Ballance, which you ſhall draw out of your Book upon a particular paper only, for your rule and advice in remedying and curing, or cutting and deſtroying of them.

A further Instruction of the Method of this Book kept by *Debitor* and *Creditor*.

THE manner of keeping our accounts by *Debitor* and *Creditor* is nothing elſe but an Abſtract or Abridgment of that which was firſt deviſed in *Italy*, upon very good conſideration, commonly called *Merchants Accounts*; only with this difference, that whereas the *Italian* alloweth and requireth a Lieger, a Journal and Waſte-book, with ſeveral other Books more, this comprehendeth them all in the Amphithalami or Lieger as amply and circumſtantially as the former three might or could doe. Which we may performe in obſerving that every *Debitor* muſt have a *Creditor*, and ſo on the contrary every *Creditor* his *Debitor*: and thus the left ſide of our Lieger-book being open, we take for the *Debitors* ſide, and the right ſide of the ſaid book, towards our right-hand, we take for the *Creditors* ſide; wherein we enter every account by it ſelf firſt from the parcels of an Inventary as it were of our whole Eſtate under the head of an account called the *Stock*, referring every parcell or member thereof unto a particular account of the ſame Lieger, which at any time we may find to correſpond each with other by the direction of the *folio* ſpecified in the latter end of every particular, whereby the *Debitor* ſhews his *Creditor*, and the *Creditor* makes relation to his *Debitor*; which words are not uſed, but underſtood by ſuch a one oweth, and ſuch a one ought to have; not only of Perſons, but of things themſelves. As the great Merchants which buy and ſell many Commodities for themſelves or for others, they will arm an account, which is the *Spaniſh* Phraſe, *Armar una Cuenta*; but in plain Engliſh, They will keep or frame an Account for themſelves, and make their Ware-houſe or Magazin *Debitor*, becauſe the Ware-houſe is truſted with the Wares or Commodities: others (as we have done) will make the Commodities *Debitor*, and their own Capital or Stock *Creditor*. In like manner (becauſe their monies are laid up or locked in a Cheſt which they call Caſh) they will therefore imagine this Caſh to be a perſon whom they have truſted, and make the ſaid Caſh a *Debitor* for the Money they put into it; and when they pay out that money or any part thereof, they will make Caſh *Creditor*, and that party to whom it was paid ſhall be made the *Debitor*; and if he do pay the ſame by your order to another man, he ſhall be made the *Debitor*, and ſo the other is diſcharged and becometh a *Creditor*: and ſo from one to another, until we come to receive the Money again, and then Caſh is *Debitor* again: for we muſt ſtill have a care to find a *Debitor* to have his *Creditor*, and that every *Creditor* may have his *Debitor*. When more Goods are bought for ready money, we make the account of Goods *Debitor* and Caſh *Creditor*. When Goods are ſold for ready money, we make the account of Caſh *Debitor* and the Goods *Creditor*. When Goods are bought at time, then directly we enter the parcel into the account of the Goods from the Bill of the Sellers, making them *Debitors*, and the Perſon of whom they are bought *Creditor*. When Goods are ſold at time, then, as afore, we ſtate the parcel in order upon the account of the Buyer and make him *Debitor*, according to the Invoice and Specification, and in the ſame manner the Goods *Creditor*. If we buy Goods one part for ready money, and the reſt at time, then we divide it in two parts, ſtating it firſt to account of Goods in *Debet* for the whole parcel and ſum, making the Perſon of whom they are bought *Creditor* for the ſame: and then for as much as is pay'd in ready money we make the Seller *Debitor* and Caſh *Creditor*. If we ſell Goods part for ready money, and part at time, then firſt we make the Perſon *Debitor* (as before *Creditor*) for the whole, and the Goods *Creditor* (as before *Debitor*) and afterwards we make the Caſh *Debitor* for ſo much as we receive in ready money, and

Debitor. Creditor.

How Parcels are found in the Lieger.

Capitall or Stock.

Caſh.

Mony paid.

Mony received.

Goods bought for ready mony.

Goods ſold for ready mony.

Goods bought at time.

Goods ſold at time.

Mony paid for Goods before it be due.

the Perſon *Creditor* for the ſame money. When we have bought any Goods at time, then we enter it according to agreement and the ſpecification as aforeſaid; and if afterwards we ſhould agree with the Seller to pay the ſame before it be due with rebate or diſcount, then we make the Perſon *Debitor* to Caſh for ſo much as we pay him; and to Gain and Loſs for the rebatement, or allowance for the diſcount.

Goods ſold in barter for others.

When we ſell Goods in Barter for other Commodities, then we ſpecifie the Goods which we receive accordingly to its account, and make it *Debitor* to the Goods which we deliver, ſpecifying the ſame in the briefeſt manner. For the ſaying is true,

Receive before you write, and write before you pay,
And ſo a good account be ſure to keep you may.

By which it ſeemeth that *King Henry* the eighth his *Feſter* had ſome inſight in this manner of account: for when the *King* told him that he had delivered a good ſum of money unto a Gentleman, a follower of his, he anſwered, that for doing ſo he had noted in his Book that the *King* was a Fool, giving his reaſon for it, *becauſe the Gentleman would never return back again, and that the* King *was cozened.* But the *King* asking what he would doe in caſe the Gentleman did return with the money; thereupon the *Feſter* replied, *then I will put him in my Book for a Fool, and put you out.*

The Method and Manner of this Book.

It is obſervable that a man negotiating in this world muſt truſt and be truſted. He that is truſted with any Goods, monies or other moveable things, is therefore called a *Debitor* or *Debtor* unto the Party that truſteth him therewith, and he calleth that Party his *Creditor*, becauſe he gave him Credit for the ſame; whereby *Debitor* and *Creditor*, as aforeſaid, concurreth between Party and Party. And thus when we have ordered our Lieger from the account of the Stock into ſeveral heads, according to the ſeveral parcels thereof, giving every parcel a particular account, by which we find every *Debitor* a *Creditor*; then we point ſuch parcels with a point that are ſo tranſported from *Debet* to *Credit* or from *Credit* to *Debet* as aforeſaid, and let it ſtand by it ſelf. But in proceſs of time if we ſhould pay or receive any Monies, buy or ſell any Commodities, remit or draw any Bills of Exchange, or otherwiſe receive any Bills, Invoices, Advice, Accounts, Certificates, Notes, from our Factors, Stewards, Correſpondents, Friends, or others with whom we have to deal, either for matter of Money, as Exchanges, Principals and Charges, paid and laid out, or for Goods and Commodities as aforeſaid bought or ſold; then inſtead of a Journal or Memorial we take ſuch Letters of advice, Accounts, Bills, Certificates, Invoices and Notes, and keep them from time to time in ſafe cuſtody, until we may be conveniently at leaſure to enter ſuch original papers, one after another, very orderly and exactly into the Lieger; adding then furthermore as many Heads of accounts as are neceſſary, and the *Debitors* and *Creditors* require; which having entred, tranſported to *Debitors* and *Creditors*, and pointed in the Lieger as aforeſaid, we write upon thoſe Letters of advice, Accounts, Bills, Certificates, Invoices, Specifications and Notes, that they are examined and entred on ſuch and ſuch a day, and ſo lay them up orderly and diſtinctly, to be at hand if occaſion requires. And in this manner we continue until all and every parcel and thing be entred, and then we find the Proceed of Gain and Loſs very eaſily in every account, by examining and running over the whole Book, by which we can make Calculation and Ballance of our whole Trade and Book at pleaſure, as we ſhall demonſtrate more at large. Suppoſe that a Gentleman of ſuch an Eſtate and Stock, as is in the firſt part of this Book *Litera* A. ſpecified, died, leaving behind him a Son and only heir of all his Eſtate, who being a young man of age to manage his own, is deſirous to deal in the world by traffick, and trade by buying and ſelling of Commodities, or to let out his mony at Uſe, or by Exchange for other Countries, (unto which three actions we ſtill obſerve our method, as being the Eſſential parts of traffick) and thereupon he ballances his Fathers Book and Eſtate, and endeavours to keep a true account of all his proceedings and negotiations by way of this manner of account of his Father, by *Debitor* and *Creditor*, that is to ſay, to have ſtill a *Creditor* unto a *Debitor*, and a *Debitor* unto a *Creditor*, which muſt reciprocally anſwer each other. Now conſidering of his means for the effecting hereof, he findeth by Ballance L^a A. that he hath a Manour conſiſting in two Houſes, a Dairy, 1000 Acres ground, ſeveral Meadows, Orchards, Gardens, and 1000 head of Sheep and Cattel, lying within the

the County of *Suceſs* called *Speedwell*, and valued to be worth Principal 5000 li. Another Manour and Forreſt lying within the Countys of *Somerſet* and *Devon* called *Increaſe*, valued at 4000 li. Principal. Several Goods and Houſes lying in and about *London*, valued according to Inventary and Eſtimation 15000 l. Two good Ships at Sea, the one called the *Hope* mounted with 20 pieces of Ordinance, of about 400 Tuns, valued with all appurtenances to be worth 3000 li. the other called the *Good-adventure* of 600 Tuns and 60 pieces of Ordinance, worth according to Eſtimation 6000 li. Some hundred Acres of *Adventure-land* in *Ireland* worth 3000 li. A Farmory called *Paywell* from the State for 4000 li. *Plate* and *Houſhold-ſtuff* li. 619. 16. 8. and a *Caſh* of *Money* furniſhed with li. 20308, 15 s. 4 d. Out of all theſe Parcels he makes a Stock or Capital, which he conveyeth from the Ballance L[a] A. and transferreth or enters it into a new Book called a Lieger, becauſe the ſame remaineth (as lying) accordingly in a place for that purpoſe under the title of L[a] B. as you may ſee by the ſecond part of our *Amphithalami*, making all thoſe parcells *Debitors* and *Creditors* as aforeſaid.

Ballance. *Ballance* Litera A. oweth unto *Capital* or *Stock*——————li. 60928. 12.——
for thoſe ſeveral parcels above ſpecified with a Years Improvement or Profit.

Manour. The *Manour* of *Speedwell* lying in *Suceſs* 12 miles from *Goodford*, oweth unto *Ballance* L[a] A. li 5000. for the value thereof, which my Father left me by deſcent from, *&c.* containing, *&c.* of the yearly value of 250 li. now in the Tenure, occupation or poſſeſſion of, *&c.*——————li. 5000——

Forreſt. The *Manour* and *Forreſt* of *Increaſe* in *Somerſet* and *Devon* owes unto *Ballance* L[a] A. li 4000. for the value thereof Principal according to Eſtimation, which my Father left me by deſcent from *&c.* containing *&c.* of the yearly value of 200 li. now in the tenure, occupation or poſſeſſion of *&c.*——————li. 4000——

Houſes. Several *Goods* and *Houſes* lying in and about *London* owe unto *Ballance* Litera A. li 15000. Principal according to Eſtimation that they were valued to be worth, which my Father left me by deſcent from, *&c.* viz. a Houſe in, *&c.* of the yearly Rent and Value of, *&c.* now in the tenure, occupation or poſſeſſion of, *&c.* another Houſe in, *&c.* (untill all be ſpecified accordingly) to the yearly value of 800.——————li. 15000——

Ships. *Ships* at Sea are indebted unto *Ballance* Litera A. li 9000. One called the *Hope*, mounted with 20 pieces of Ordinance, of about 400 Tuns, valued to be worth with all the appurtenances 3000 li. now under the command of Maſter, *&c.* another called the *Good-adventure*, of 600 Tuns burthen and 60 pieces of Ordinance, worth 6000 li. now under the Command of Maſter, *&c.* together——————li. 9000——

Land. *Adventure-land* in *Ireland* is indebted unto *Ballance* Litera A. li. 3000. for 600 Acres of arable ground, lying 12 miles off *Dublin*, which was adjudged unto my Father by the State in conſideration of a greater Debt which they did owe unto him, now in the tenure, occupation or poſſeſſion of, *&c.* of the yearly value of 150 li.——li. 3000——

Farmorie. The *Farmorie* of *Paywell*, in the County, *&c.* oweth unto *Ballance* Litera A. l. 4000. in conſideration of a greater Debt which the State of *England* did owe unto my Father, according to their Grant and Letter Patent for 5 years, to be pay'd in equal portion every quarter by the Farmer thereof Mr. *Nimble*, at preſent——————li. 4000——

Plate and Houſholdſtuff. *Account Particular* oweth unto *Ballance* Litera A. li. 619. 16. 8. for ſeveral ſorts of Plates, Jewels, Apparels and Houſholdſtuff, *&c.* according to an Inventary Litera A.——————li. 619. 16. 8.

Caſh. *Caſh* oweth unto *Ballance* Litera A. li. 20308. 15. 4. for ſo much ready mony in ſeveral Gold and Silver ſpecies which I find this day in *Caſh* under the cuſtody and adminiſtration of Mr. *Richard Good-coin* in *Lombard-ſtreet*, I ſay, ready mony—li. 20308. 15. 14.

Transferring of Parcels in as many Accounts. Here you ſee that this young Gentleman hath an Eſtate of li. 60928. 12 s. which his Father left him by the ballancing of the Book L[a] A. to begin the world withall, conſiſting of the aforeſaid eight Parcels. Theſe eight Parcels now are transferred over in ſo many ſeveral Accounts of eight *Debitors*, and there is but one to be made *Creditor* for all theſe, which is Capital or Stock by the *Ballance* Litera A. which doth anſwer by Correſpondency all the eight *Debitors* in their proper accounts, amounting all to the ſum of li. 60928. 12. on the *Debitors* ſide, and ſo is here li. 60928. 12. on the *Creditors* ſide, which doth ballance the other; being ſo termed of a pair of Ballances, wherein equal

Ballancing of Accounts.

weight being laid on every ſide, the Ballance will be juſt and even; and in like manner muſt all accounts (kept by *Debitor* and *Creditor*) be even ballanced, whatſoever the remainders of the accounts are, which falleth out by calculation upon the account. But the main *Ballance* of the whole Book may not differ one penny, and fractions of half pence and farthings are not uſed in our accounts, but accounted in the ſummaries at the Firſt.

Entring his Commodities bought, and mony paid for them.

This Gentleman turning now a young Merchant, emploieth his Mony and buyeth ſome Commodities to be ſent beyond the Seas, namely, 1000 pieces of Perpetuanoes, which coſt him ready mony fifty ſhillings the piece; more 200 fother of Lead, at 10 li. the fother; Five hundred pieces of Bayes of divers ſorts coſt him 2200 li. and 200 Redding mingled-colour Cloth, amounting in all to 8700 l. which he paid in ready mony. And all theſe Commodities he doth enter by his Specification or Invoice into the Lieger, in one Parcel, under the head of Magazin, or Ware-houſe, or Commodities, as he pleaſes, in making the ſame Account *Debitor* for all, and his Caſh *Creditor*, becauſe the ſaid Caſh was made *Debitor* for the mony of li. 20308. 15. 4. as you ſee before; and now being made li. 8700. *Creditor*, there is li. 11608. 15. 4. more remaining in Caſh, the reſt is in Manours, Forreſts, Ships, Goods, Houſes, Farmories or Depoſito plates and Jewels, *&c.*

Firſt mony received and Debtors diſcharged.

By this time the Steward of the Manours, Forreſts, Houſes and Lands, paieth a quarter year Rent and Revenues received of the reſpective Tenants, Occupiers and Poſſeſſors of the ſeveral Manours, Forreſts, Houſes and Lands, according to his Account, which from quarter year to quarter year he is to give in unto you, being li. 350. of which mony Caſh is made *Debitor* and the *Steward* is made *Creditor*, he being firſt charged in his particular account for ſo much received of the Tenants and Occupiers according to his Bill and Certificate firſt examined as aforeſaid, and the ſaid Manours, Forreſts and Houſes, *&c.* being credited proportionably for the ſame mony and time, as aforeſaid.

Subſtantial what it is.

The three other exiſtent Parcels by themſelves for the Ships, Farmorie and Account Particular, remain ſtill in the Book untouched.

Account for Voiages for *Hamborough*.

The Merchant beginneth to ſhip his Commodities, and ſendeth his 200 Cloths for *Hamborough* to a Factor or his ſervant, and payeth the States Cuſtome and all charges concerning the ſame: and now he frameth an account of thoſe Cloths, intituling the ſame, Voiage to *Hamborough*, or Cloths ſent to *Hamborough* do owe unto the Magazin li. 2000. for 200 Cloths ſent for my account to ſuch a man, in ſuch Ships, *&c.*

Money paid for Cuſtome and Charges.

Then he doth charge this Account of Cloths with the Cuſtome and Charges he paied; Cloaths ſent to *Hamborough* do owe unto Caſh li. 120. for Cuſtome and Charges pai'd for the ſame, as appeareth by the Specification.

Voiage for *Spaine*.

For *Sevill* in *Spaine* he ſendeth the 100 Perpetuanoes which he bought, and 500 pieces of Bayes, and 200 fother of Lead, which did coſt him li. 6700. and the Charges, Cuſtomes and Impoſitions are li. 350. *in toto.*

Diſcharge

And hereupon he armeth an account under the name of Voiage into *Spain*, or ſome other ſuch name, of the ſaid Commodities, as every man thinketh good: So this Voiage is *Debitor* for the Commodities, Cuſtomes and Charges thereof, and the Magazin is diſcharged and made *Creditor* as aboveſaid; and likewiſe Caſh is made *Creditor*, having paid the Cuſtomes, Impoſitions and Charges aforeſaid.

Buying of more Commodities.

This Merchant having ſtill a good deal of money in Caſh, is not content with thoſe Voiages only, but intends to beſtow ſome 1000 li. more upon a third Voiage: hereupon he buyes more 200 white Cloaths at 12 li. the piece, and 400 *Devonſhire* Kerſies at 40 li. the Pack, of 20 pieces for ready mony, together for the ſum of li. 3200. hereupon entring the Year, Moneth and Day in the Margent, he makes *Debitor* and *Creditor* as aforeſaid.

Magazin or Ware-houſe oweth unto Caſh 3200 li. for two hundred white Cloaths of the mark following, amounting to 2400 li. and for 400 *Devonſhire* Kerſies at 40 li. the Pack of 20 pieces, which I bought for ready mony of Mr. *Draper*.

Voiage for *Lizbon*.

And ſo the Merchant ſhips theſe Cloaths and Kerſies preſently for *Lizbon*, and arms an account thereupon, with Charges and Cuſtome, 200 li. in manner and form as he did before with the Voiages of *Hamborough* and *Spain*; by which the Voiages are made *Debitors* for the Commodities, Cuſtomes and Charges thereof, and the Magazin is diſcharged

charged and made *Creditor* as aboveſaid, and likewiſe Caſh is made *Creditor*, having payed the Cuſtomes, Impoſitions and Charges aforeſaid.

This Merchant not willing to bear ſo great an adventure of 1000 li. or 1200 li. in one Ship, doth cauſe himſelf to be aſſured of 5 or 600 li. in every Ship, at three, four and five upon the hundred, and payeth the ſame unto the Aſſurers. Hereupon he maketh the ſaid Voiages *Debitors*, and Caſh *Creditor* for ſo much, namely, 30 li. for *Hamborough*, 65 li. for *Lizbon*, and an 160 li. for *Sevill*, and ſo committeth the ſame to God's Will and Pleaſure, and all theſe Parcells are entred into the Book. Mony for aſſurance.

Mean-time Mr. *Nimble* the Farmer of the Farmorie of *Paywell* doth pay 600 li. according to order, whereof Caſh is made *Debitor*, and the Farmorie is made *Creditor*, and diſcharged of ſo much pay'd by the Farmer thereof in part of the States Debt. Mony received.

The two Ships alſo are ordered to be fitted and fraighted out by the Factor at *Dover*, *Plymmouth* or elſewhere, which is performed accordingly by the Factor, having paid in ſetting them out, one for *Sweden* and the other for *Genoa*, 2000 li. for which he is to have Fraightments at their returnes 3200 li. according to Agreement and Indentures; which the Merchant chargeth upon the account of the Ships, making them *Debitor* and the Factor *Creditor* for the ſame: but the Factor wanting mony in his hands, draws upon the Merchant ſome Bills of Exchange for 2000 li. which being pay'd by the Merchant, he maketh the Factor *Debitor* and Caſh *Creditor* for ſo much. Ships fitted and fraighted out.

The Merchant finding ſtill ſome mony to ſpare, he delivereth out 6000 li. at 6 li. Intereſt *per annum*, unto another Merchant for ſix months, and thereupon he maketh this Merchant C. D. *Debitor*, and Caſh *Creditor*, declaring to have his Bond of 9000 li. for the payment of two third parts, at ſuch a day, in ſuch a place. And for the intereſt mony of 180 pounds he maketh him likewiſe *Debitor*, and the account of Profit and Loſs *Creditor*. Mony delivered at Intereſt.

The Merchants Eſtate ſtandeth now thus, at *Hamborough* 2150 li. at *Sevill* 7210 li. at *Lizbon* 3465 li. at Intereſt 6180 li. upon his two Ships 2000 li. and but little mony in Caſh becauſe of his daily Expences, beſides what is due from the Steward and Farmer, which he is to receive at certain times. View of a Merchants Eſtate by the Book.

Suppoſe now that our Merchants Cloaths are ſold to divers Merchants and others at *Hamborough*, to be pay'd at ſix and ſix months, for which they have given their Bills obligatory, to pay the ſame accordingly. But ſome of thoſe Merchants are deſirous to pay their mony by way of anticipation, having Intereſt allowed them for it after the rate of eight in the hundred for the year, and ſo pay ready mony to our Merchant's Factor, and thereupon the ſaid Factor maketh over by Exchange 800 li. by ſeveral Bills of Exchange to be pay'd here at 2 Uſance (which is two months after the date of the Bill) by Merchants ſtrangers. Theſe Merchants ſtrangers do accept the ſaid Bills of Exchange, and you make them ſeveral *Debitors* for the ſame, and your Factor of *Hamborough Creditor* for the ſaid 800 pounds. Return of Voiages. Mony paied by way of anticipation. Mony made over by Exchange.

Moreover, your Factor hath ſet over ſome of thoſe Merchants Bills of Debt for forrein Commodities, and hath taken in paiment four Caſes of Velvets which did coſt 1600 li. and he ſendeth them in ſeveral Ships, with an account of the Charges, Cuſtomes and Factorage of the ſaid Velvets, amounting to 80 li. ſo the Velvets coſt in all 1680 li. For this you make new account for Velvets, or the returne of the *Hamborough* Voiage *Debitor*, and your Factor *Creditor* for the ſaid 1680l. as aforeſaid. And becauſe you are to pay great Cuſtome and Impoſition of theſe Velvets, and your Caſh is not well provided, you take up by Exchange here 120 li. to be pay'd by your Factor at *Hamborough*, and deliver your Bill of Exchange for it, and receive the mony; now Caſh is made *Debitor* for the ſame, and your Factor that is to pay the mony is made *Creditor* for it accordingly. Velvets bought beyond the Seas. Mony taken up by Exchange.

This Factor doth now by Land ſend unto you the Account of your two hundred Cloths ſold unto divers Merchants as aforeſaid, and this Account is made in *Hamborough* or *Lups* mony, and it is ſuppoſed amongſt Merchants that 26 ſhillings and 8 d. of their mony is correſpondent to our twenty ſhillings *ſterling*; according to this you reduce your *Hamborough* money into *Sterling* mony after the rate, and your Factor in the ſame account hath already deducted his Factorage, Cuſtomes and all Charges incident upon Cloth ſold beyond the Seas, and account ſent of it. *Hamborough* mony reduced into *Sterling*.

the Cloths ſold by him: ſo that Caſting your account upon the nett provenue of your Cloths, he hath received clear mony 2600 li. *Sterling*. Hereof now you do make your Factor *Debitor*, and the Voiage for *Hamborough Creditor*, and coming to that Account, you find the ſaid Voiage *Debitor* 2150 li. and now to be made *Creditor* 2600 li. ſo you find here is 450 li. clear gains by the account, unleſs you ſhall become a Loſer in the Velvets, for the mony deducted for Intereſt to him that payed before his time is already deducted in the Account of Cloths; ſo that to clear this Account of the Voiage, you make the ſame *Debitor* for the ſaid 450 li. and the Account of Profit and Loſs *Creditor* for the ſame.

You have now ſold your 4 Caſes of Velvets, two for ready money, and the other two at 6 and 6 months daies of paiment, to M. M. Mercer, amounting to 1040 li. whom you have made *Debitor* for the ſame, and your Velvets *Creditor*, and for the other you have made Caſh *Debitor* for 980 li. which you have received, and likewiſe your Velvets *Creditor* for the ſame ſum; ſo in both 2020 li. and caſting up your Charges, Cuſtomes and Impoſitions of your Velvets, you find them to amount unto 160 li. and for this ſum you make Velvets *Debitor*, and Caſh *Creditor*: ſo your Velvets did coſt with all the ſaid Charges 1840 li. and they were ſold for 2020 li. ſo there is 180 li. advanced by the ſaid Velvets, whereof to clear this account you make Velvets *Debitor*, and Gain & Loſs *Creditor* as aforeſaid. Having now mony in Caſh, you make over 600 li. for *Amſterdam* by Exchange, with condition and order to your Factor, that from time to time as the mony groweth due he ſhall make it over again by Exchange unto you at double Uſance, which is two months, as you made it over unto him. Some now in this Caſe will arm an account of Exchange, but it is better to make the Factor of *Amſterdam Debitor* for it, and Caſh *Creditor*.

Return from *Spain* in Tobacco.

Ships are now arrived from *Saint Lucar* in *Spain*, and your Factor of *Sevill* hath ſold your Perpetuanoes, Bayes and Lead, and in return thereof hath ſent you a parcel of Tobacco, becauſe Cutcheneale was too dear, and rich Indico is here too good cheap: withall he hath ſent you the account of your Commodities kept in Royals of Silver, accounting ſix-pence for the Royal of the clear provenue, being 272400 Royals, making *Sterling* 6810 li. whereof you make him *Debitor*, and the Voiage for *Spain Creditor*, and when you come to the total of the ſame account, it appeareth that the ſaid Goods did coſt you 7360 li. and ſo there is loſt 550 li. For this now, to clear the Account of the ſaid Goods, you make Profit and Loſs *Debitor*, and the ſaid Voiage *Creditor* to ballance this Loſs, contrary to the Gain. The Tobacco did coſt with all Charges 248000 Royals, which is 6200 li. for this you make an Account of Tobacco *Debitor* and your Factor of *Sevill Creditor*, in the ſame manner as you did your Velvets, putting thereunto the Impoſt which you pay'd for the ſame, and all Charges; and having ſold your Tobacco for 10 s. a pound one with another, you find to have made clear above 10000 l. be it 10100 li. which coſt you in *Spain* but 6200 li. ſo here is 3900 li. gotten; but when you loſt 550 li. by your Wares ſent into *Spain*: well this Account is cleared, Tobacco is made *Debitor* 3900 li. and Profit or Gain and Loſs *Creditor* for the ſame; and now you are well ſtored for mony, for all is ready mony ſaving 3000 l. at ſix months. Hereupon you make more mony over by Exchange for *Amſterdam*, by ſeveral Bills to your Factor, to the ſum of 5000 li. and thereupon he is made *Debitor*, and Caſh *Creditor* for the ſaid Sum. Interim your ſaid Factor of *Amſterdam* hath made over unto you by Exchange the former 600 li. back again, for which you make him *Creditor*, and the Partie *Debitor* that accepted the Bills and is to pay you the mony at double Uſance.

Account of Goods ſold in *Spain*.

Loſs upon Wares in *Spain*.

Reduction of *Spaniſh* mony into *Sterling*.

Gain by Tobacco.

Mony made over by Exchange.

The Ships of *Lizbon* are alſo arrived, and bring in return of your Kerſies and Cloths, 200 Cheſts of Sugar of three ſorts, Panela, Maſcovado, and Blanco or White Braſilly, with advice that the Commodities are ſold at a reaſonable rate, for by the Account it appeareth that the nett provenue of it cometh to 6024000 Reys, which make 15060 Ducats of ten Royals or 400 Reys, is *Sterling* 3765 li. ſo that there is advanced by the account juſt 300 li. which are carried to the Account of Gain and Loſs, as in the former Account. The 200 Cheſts of Sugar did coſt 2750 li. whereof the Factor of *Lizbon* is made *Creditor*, and the Account of Sugar *Debitor*, in like manner as aforeſaid, *Mutatis Mutandis*, and the ſaid Sugars were ſold paiable at ſix and ſix months for 4100 pounds;

Reduction of *Portugal* mony into *Sterling*.

pounds; ſo that the Charges and Cuſtomes deducted, there was 950 pounds gotten, which are likewiſe poſted to the Account of Profit and Loſs.

The 600 li. made over from *Amſterdam* are now due to be paied here, and the Merchant doth offer you to pay them by a new Bill of Exchange, whereunto you agree, and thereupon you make him *Creditor*, and your Factor of *Amſterdam* again *Debitor*; and withall you make over by Exchange other 2000 li. payable at double Uſance, and for this you make him *Debitor* alſo, and Caſh *Creditor*. Mony which was made over returned by Exchange again.

So likewiſe the two Ships are now returned from their Voiages, one to *Sweden*, and the other to *Genoa*, at their deſtined ports, and the 3200 li. fraight pay'd by the Merchants that fraighted them to the Factor at *Dover*; whereupon the Factor giving notice thereof unto the Merchant is made *Debitor*, and the Ships *Creditor* for the ſame, and the Proceed of his Account currant is either remitted by the Factor unto the Merchant, or by order of the Merchant to ſome other places beyond the Seas, or elſe drawn by the Merchant or his order, by Exchange, from the Factor as aforeſaid; and the Factor is made *Creditor*, and Caſh or the Partie who received the Mony or Bill *Debitor* for the ſame: and becauſe there was at firſt pay'd by the ſaid Factor li. 2000. for fitting out the Ships for which there is now received by him 3200 li. ſo for the Surplus you carry to *Credit* of Profit and Loſs, charging the Ships firſt with the ſame 1200 li. Return of Ships fraighted out.

The year is now almoſt expired, and every provident Merchant doth commonly make up his account, and draweth a Ballance of his Book; and this Merchant findeth to have received of his Steward for Rent and Revenue of his Manors, Forreſts, Houſes and Lands, 1050 li. beſides what hath been ſpecified already, in ſeveral times, as alſo of the Farmorie of *Paywell* 600 l. more, and for this he Credits the ſaid Manor, Forreſt, Houſes, Land and Farmorie, Charging firſt the ſaid Steward and Farmorie accordingly; and as it is received into Caſh, then he tranſmitteth the ſame from their accounts, and Chargeth it to the account of Caſh, and as much as is received by the Steward or Caſh he carrieth to the account of Gain and Loſs, as he did all the former parcels. Then he doth caſt up his Expences of Houſe-keeping, which came to 1000 li. and for this he makes Profit and Loſs *Debitor*, having firſt made Caſh *Creditor* for the ſame. Mony received of Lands and Houſes. Expences of Houſe-keeping reckoned.

The 800 li. made over from *Hamborough* are received, and Caſh is *Debitor* for it, and the Parties that pay'd the ſame are made *Creditor* and diſcharged. Now by the account of Profit and Loſs there appeareth to be gotten li. 7360. clear, all Charges and Expences deducted: this is now carried to Stock, which is now li. 68288. 12. Hereupon take all the Remainders of the Accounts by *Debitor* and *Creditor*, which is the Ballance of the Book, and you ſhall find nothing on the *Creditor*'s ſide but the Capital of li. 68288. 12. which is Ballanced by the 10 Accounts following, and the 6 Accounts for the Manor, Forreſt, Houſes, Land and Houſhold-ſtuffe, amounting to li. 36619. 16. 8. unaltered; the account of the Farmorie being only diminiſhed one fourth part according to the Patent of the State, which was pay'd by the Farmer thereof into Caſh as aforeſaid, Gain of the account of Profit and Loſs, and the Surplus of Gain carried to Capital.

li. s. d.

So 36619. 16. 8. *for the ſaid Manor, Forreſt, Houſes, Lands, Ships, Plate and Houſholdſtuffe.* Ballance of the Lieger Book Litera B.

3000.- —— *owing by the Farmorie of Paywell.*
6180.- —— *owing for Mony at Intereſt, by* C. D. *Merchant.*
1040.- —— *owing for Velvets ſold to,* &c.
3000.- —— *owing for Tobacco ſold to,* &c.
4100.- —— *owing for Sugars ſold to,* &c.
7600.- —— *owing by the Factor of Amſterdam,* &c.
610.- —— *owing by the Factor of Sevill,* &c.
1015.- —— *owing by the Factor of Lizbon,* &c.
3200.- —— *owing by the Factor of Dover,* &c.
1923. 15. 4 *Ready Mony in Caſh.*

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li. 68288. 12.

Thus it appeareth that this Merchant hath augmented his Capital or Stock 7360 li. being now worth li. 68288. 12 s. And if he had been a Loſer by the account of Profit Loſs by the account of Profit and Loſs.

or Gain and Loſs, then muſt he make his Capital *Debitor*, and the ſaid Account *Creditor*, to ballance the matter, whereby his Stock would have decreaſed. Now by theſe proceedings in Buying and Selling, Receiving and Paying, you may underſtand all other Voiages for what place ſoever, taking notice of the diverſities of Monies and calculations of Exchanges, having an eſpecial care to keep an orderly account of Caſh of all the Monies received and pay'd out; which, as Mony is *Publica Menſura*, or a right Judge to ſet a price unto every thing, ſo may you by the meaſure thereof (truly entred into the Caſh-book or account) find out many doubts, queſtions and uncertainties in Accounts, eſpecially if you note upon a paper or into a little book how much mony there is either to be pay'd or received from month to month, and upon what day of the month, and to and of whom the ſame grows due; which you can eaſily doe if you take ſome three or four ſheets of paper, and divide or fold it into as many leaves as there are months in the year, writing upon the firſt page *January*, the left ſide take for the mony which you are to receive during that month, and the right ſide keep for the mony you are to pay, as before. And in this manner do it with *February* on the ſecond *folio*, and ſo with all the other months in order to the leaves, as *March* on the third, *April* on the fourth, *&c.* Now as you have any *Debitors* of whom you are to receive a certain Sum of mony on ſuch or ſuch appointed daies by Virtue of Indenture, Bills of Exchange, Bonds or otherwiſe, or any *Creditors* unto whom you are to pay any mony as aforeſaid, then you are to ſpecifie the day of the month in the margent of that *folio* where this month is entred in the front, when the time of payment or receipt is expired, as ſoon as you have contracted or entred in *Debet* or *Credit* of your Lieger, ſuch a Parcel, *Debitor* or *Creditor*, ever ſpecifying the name of the Party and the Sum of mony which is to be received or paied as aforeſaid. If one year is about, then you can proceed in like manner with the other ſucceeding year, interlining but the expired year and month, and ſo by the view of the Book you eaſily can ſee how much mony every month will grow due either to or by Caſh, and ſo govern and regulate your affairs accordingly. For the Monies being *Publica menſura*, as aboveſaid, proceeding from the originals of Commodities or Exchanges, and the Perſons with whom you deal therein giving you light and direction to diſcuſs their differences; therefore it may well be compared to the meaſure of *Hercules*'s Foot, whereby the whole Symmetrical proportion of all his Body was found out. And many Merchants Accounts are as intricate and overgrown with Errors, as *Archimedes*'s Tombe with Thorns when *Cicero* came to viſit, by reaſon that they cannot ſee ſo eaſily the proper Condition of every Account in their Lieger, the ſame being firſt to be collected and examined within their Journal and Memorial.

The Importance of a Caſh-Book, or Account of Caſh.

of a Month Book.

The method thereof.

Symmetrical proportion of Accounts.

But now methinks I hear one ſay, You have briefly ſhewed us the Manner of Accounts by *Debitor* and *Creditor*, with the application of it to a Merchant's negotiation for Commodities and Mony, and alſo by delivering Mony by Exchange, and how Mony is gotten by Commodities, and by letting the ſame at Intereſt; But I cannot underſtand how a Merchant getteth Mony by Exchange of Mony by Bills of Exchange. Hereunto I anſwer, That it was omitted of purpoſe, becauſe it ſhould not obſcure the former demonſtration, otherwiſe the matter is of ſuch importance, that whoſoever dealeth without conſideration of it is like to a blind man groping in the dark, & yet may hit the egg. For (according to the price of Exchange) all the Commodities of the Commonwealth which are exported, and all forrein Commodities imported, are ſold.

Profit of Exchange known by Rechange.

Know ye therefore that the benefit or Profit of Exchange is never known directly but by the rechange thereof: To which end you may remember that our Merchant did firſt make over 600 li. by Exchange for *Amſterdam*, which were rechanged again; and then made over 5000li. in ſeveral Bills; and now lately he hath made over 2600li. one Bill for 600 li. and 4 Bills for 2000 li. more for the ſaid place of *Amſterdam*, all at double Uſance, to make the better Benefit and leſs Charges.

Theſe monies are made over at ſeveral prices as followeth.

600 li. *are made over at* 35 s. *Flemiſh for the* li. *is*——li. 1050——
5000 li. *are made over at* 34 s. 10 d. *is Flemiſh*——li. 8708. 6. 8.
600 li. *at* 34 s. 6 d. *is*——li. 1035——
2000 li. *at ſeveral prices, one with another, at* 35 s.——li. 3500——

8200 li. *Sterling being pay'd at* Amſterdam *did make Flem.* li. 14293. 6. 8.

The manner how Exchange giveth profit.

Theſe monies have been made over or returned again by Exchange at ſeveral prices, and the account cleared as followeth.

600 li. *were made over from* Amſterdam *at* 34 s. 2 d. *is Flemiſh* li. 1025——
5000 li. *were made over at* 33 s. 6 d. *per* li. *Sterling*——li. 8375——
1000 li. *more at* 33 s. 9 d. *pay'd at* Amſterdam *for the*——li. 1687. 10——
1000 li. *more at* 33 s. 8 d. *in like manner is*——li. 1683. 6. 8.
The Factor taketh for his Salary, and payeth to Brokers, and makes over more——li. 71. 4. 8.
600 li. *and gave* 33 s. 10 d. *for the pound*——li. 1015.——

8200 li. li. 13857. 1. 4.
257 li. 17 s. 10 d. *more at the ſame price of* 33 s. 10. *he made over the juſt remainder in his hands being* 436 li. 5 s. 4 d. *and ſendeth a particular Bill of Exchange of* 257 li. 17 s. 10 d. *for it* } li. 436. 5. 4.
li. 14293. 6. 8.

Here you may find diſtinguiſhed, that whereas you made over from *London* the Sum of 8200 li. *Sterling*, you now receive back 8457 li. 17 s. 10 d. whereby your Profit is 257 li. 17 s. 10 d. of this you make your Factor *Debitor*, and the Account of Gain and Loſs *Creditor*; and the like of other Sums for other places. The *Spaniard* therefore frameth an Account of General Exchanges for all places, called *Cambios Generales*, to keep an even and juſt Account with his Factor, admitting a certain rate between him and the ſaid Factor, according to which he rateth all the parcels of account, be it for Commodities bought or ſold, or Monies paid and taken up again by Exchange, which is the more labour, but more exactly done; otherwiſe it bringeth ſome alteration in Accounts. As for Example,

Gain by Exchange to Profit and Loſs.

Suppoſe this Merchants Factor at *Hamborough* did remain *Debitor* upon the Account 100li. which is according to 26 s. 8 d. *per* l. *Sterling*. This Mony he maketh over by Exchange, but he is fain to give 27 s. for the pound, which doth differ 4 d. *lups* in the pound *Sterling*: ſo that for this difference you muſt make another parcel, charging the Account of Profit and Loſs with this Loſs, and making your Factor *Creditor* for it; whereas in the general account of Exchanges all is brought over in one parcel: but herein every man may follow his pleaſure.

Difference in the rates of Exchange.

Another Objection is made, How ſhall a man doe that hath no Stock, or little or nothing to begin the World, as divers men have done that from nothing come to an exceeding great wealth? what Book of account can they keep by *Debitor* and *Creditor*?

Object.

The Anſwer is manifeſt, all is grounded upon Truſt. If any man will ſell you Commodities payable at long days of payment, and you ſell them, and pay him with his own, you can make him *Creditor* for the ſame, and the Commodities *Debitor*; and in like manner if any man lend Mony unto you to trade withall. So that you may perceive that this is an excellent invention, and a moſt commodious courſe to know things readily.

Anſwer.

The Bankers therefore that deale for Millions of pounds, and make great payments continually by aſſignation, do ſum up every ten parcels, and poſt them over to a new account, becauſe they know at all hours whether a man be *Debitor* or *Creditor* unto them.

The keeping of Accounts by the Bankers.

If the treaſure of Princes and States were diſpoſed by this manner of Account, they ſhould receive many benefits and advantages.

States accounts to be kept by *Debitor* and *Creditor*.

Firſt, they ſhould not be in wants, as they commonly are, but make their Treaſure

goe further in payments, becauſe they may know at all times where to find their own, and what is owing unto them.

Secondly, they ſhould not be deceived as they are by their Auditors accounts, by way of charge and diſcharge, made ſometimes many years after, when commonly Officers are much indebted unto them, and yet call for Mony continually, which afterwards (before the account made) is conſumed by extraordinary allowances, which are eaſily procured when their Monies are out of their Coffers; ſo that, upon the matter, they might pay that with one pennie which now doth coſt them three pence, whereof the late Wars gave us a ſufficient inſtance.

Laſtly, the Charges and Expences of Officers would be much diminiſhed, and States would content their followers and attendants with better pay.

A notable example of *King Henry* the ſeventh.

Worthy of perpetual remembrance is that noble Prince *King Henry* the ſeventh, who (in his ſingular Wiſdom and Policy) knowing how Princes and States are ſubject to be wronged by their Officers in the diſpoſing of their Treaſure, by fraudulent and deceitful Accounts, which either by Ignorance or otherwiſe by Connivence do paſs, did himſelf (with great facility) take an inſpection in all his Exchequer accounts, by an abſtract of the ſaid accounts entred in a Book by ſome experienced and skilfull man in Accounts, whereunto his Highneſs did ſubſcribe his royal Signature, before the Officers (upon good certificate made to the Lord Chancellor) could have their *Quietus eſt* paſs the great ſeal of *England*. And the ſaid King was pleaſed many times to enter into particular Examination of ſome of the accounts, whereby he did ſtrike a terror into the hearts of the Officers; ſo that they became more careful, and durſt not commit any fraud or deceit by combination or toleration, but his Treaſure was duely adminiſtred and preſerved. This Signature of the Kings in the ſaid book is extant to be ſeen in the Exchequer.

Providence of the French *King Henry* the fourth.

Urgent neceſſity cauſed the French King *Henry the fourth*, when he was King of *Navarre*, to be preſent in the diſpoſing of his Treaſure, inſomuch that afterwards (in poſſeſſing the Diadem of all *France*, and calling to remembrance his former obſervation by comparing things with their firſt Principles) he found that of every French Crown (being 60 Soulz) which his Coffers ſhould receive, there came not above the fourth part *de claro* unto him. Whereupon by rooting out of corruption, depoſing of needleſs Officers, profitable emptions of things neceſſary, and by wiſe diſpoſing of them, he brought (*è contrario*) three parts of every Crown unto his Coffers, and did in progreſs of time accumulate a very great Treaſure: and yet did he increaſe Officers fees according to the alteration of time, which (by accidental cauſes) had made every thing dearer.

Factors Accounts.

Thus much *obiter*. Now if a Merchant be alſo a Factor for others in the buying and ſelling of Commodities, delivering of Monies at Intereſt, and by dealing in Exchanges and Rechanges, having Factorage allowed to him for the ſame according to the manner of Merchants, ſome more and ſome leſs, as they agree between them; the difference in keeping other mens Accounts with whom they have any correſpondence, is but ſmall: for if it be for Goods or Merchandiſes ſold, they will intitle the Account, *Goods of the Account of ſuch a man do owe unto Caſh ſuch a Sum paid for Cuſtome and Charges*; or if it be for Goods bought, he will doe the like, and diſcharge the Accounts by making the ſaid Merchant *Debitor* or *Creditor*; for it is as the ſaid Accounts require, which he doth alſo charge with Factorage, or Proviſion for his Salary: and therefore all Factors keep a particular Account to know what they have gotten by Factorage or Proviſion at the years end, and then they charge that Account with their Charges and all ſuch Expences as they have been at, and the Remainder is poſted to Capital, as in the Account of Profit and Loſs; whereupon ſome others do bring their Charges and Expences, and ſo carry all the Proviſion to Capital or Stock. Herein every man may uſe his pleaſure, for this manner of Account affordeth many diſtinctions: all which ſeveral Branches or Members of Account may be brought to make up the compleat Body; for by the diſmembring of an Account, ſeparating every thing in his proper nature, you are enabled to find out many Errors and intricateneſs of Accounts, by reducing the Body of it to his perfection.

Diſmembring of Accounts.

And ſo by this Method of *Debitors* and *Creditors* we may be able to keep all other accounts of any Eſtate whatſoever, either of a leſſer Value or a greater Eſtendation,

in

in a ſingle Book; not only for Merchants, Factors aud Trades-men as aforeſaid, but alſo for Lords, Private Gentlemen and all degrees of men whatſoever; Nay for the greateſt Monarchy, or the whole World if it were under one Government, as it is under the Diſpenſation and Power of God. And therefore to conclude this Introduction to, and Inſtruction of, our *Amphithalamie* or *Accomptants Cloſet*, we ſhall adde but one word more, that if the Supreme Authority of this Commonwealth would be pleaſed to reduce their accounts of State to ſuch a manner, by giving every Shire, Circuit and County, or every Dioceſs of a Sherif, *&c.* within *England*, *Scotland* and *Ireland*, and all the Dominions and Territories thereunto belonging, a particular head of an Account into a ſingle Book, to be under the Cuſtody of the Lord Chancellor or Keeper of the Great Seal of *England*, and to be committed to the Management and Truſt of ſome approved Pious, Skilfull and Faithfull men and Inſpectors, ſo that they know how to divide and diſtribute all and ſingular the Aſſeſſments, Aſſiſes, Cuſtoms, Impoſitions or Taxes, *&c.* whatſoever, laid and charged upon theſe Nations, very proportionably unto every ſuch Dioceſs and Accounts as aforeſaid; and as the Mony or Account is received by the Treaſurers of the Exchequer, how to charge the Exchequer as a publick Caſh or as a Center of the whole Book, and to diſcharge ſuch Sheriffs, Farmers or Accounts as aforeſaid, of the ſame Mony, ſo paid from time to time into the ſaid Caſh, they receiving an Acquittance for it of the ſaid Treaſurers, which they are to give in unto the Keepers of the ſaid Book, and to receive their Acknowledgment for the ſame, to the end they may produce them in their own behalf in caſe of Controverſies or Queſtions when they are called to a General account; and ſo the Keepers and Truſtees of this Book are to ſee all things entred preſently very punctually and orderly in their proper place and Nature, having ever a Vigilant Eye upon the publick Caſh, how much there is in advance or arrear, by making it *Debitor* for the Monies received as aforeſaid, and making it *Creditor* for the Monies paid out by Warrants for the occaſions of the Commonwealth, either unto the Army and Navy, or Commiſſioners and Officers of the ſeveral Regiments, Circuits, Cities and Towns, *&c.* which are to be made *Debitors* for the ſame, even as they are to be made *Creditors* for their Salary and proportion of Wages, anſwerable to the allowances and order of the Supreme Authority of theſe Nations. And ſo the Keepers of the Book from month to month are to draw out a Memorial or Note of the ſaid Book, how much Mony there is in advance of the Exchequer, and how much in arrear of ſuch and ſuch a Circuit, Sheriff or Farmer as aforeſaid, and to give the ſame in upon every demand unto the Supreme Authority or their Committee appointed for that purpoſe, to the end they may upon every occaſion very eaſily and with great facility examine the ſaid Book and Accounts, and if they ſee cauſe, to remedy the ſame according to their Prudence and Pleaſure, anſwerable to the urgent occaſion and Neceſſity of the Commonwealth; and ſo we are confident, nay, are aſſured, that *England* will floriſh and proſper even in deſpight of all its Adverſaries, and not be ſo much ſubject nor liable to Diſtractions, Civil Warrs and Diſtempers, as of late we have been.

Accounts for all degrees of men.

A word to the Supreme Authority of *England*.

How to order and keep States Accounts.

Moreover, if any body is not ſatisfied with the Premiſſes, but deſireth more Inſtruction and Information in any thing, let him repair to Mr. *Nicholas Bourne* Stationer at the South entrance of the Old Exchange *London*, and he ſhall find further direction by the Author of this Book.

EMANUEL.

AMPHITHALAMI,

Or, The

Accomptants Cloſet,

Being an Abridgement of (the ſo called)
ITALIAN BOOK-KEEPING;

Exactly and accurately ſhewing how to order, ſtate and keep Accounts, either of a publick Farme or a private Eſtate, *&c.* into a ſingle Book, and in an extraordinary ſhort way, ſo that at pleaſure and without the help of a Waſte-book, Memorial, Journal or Annual, Calculation may be made of the Advance or Arrears, Gain and Loſs, or the whole Architecture.

A NEW METHOD,

Very neceſſary and beneficial for all *Lords*, *Knights*, *Gentlemen*, *Commißioners*, *Treaſurers*, *Comptrollers*, *Auditors*, *Merchants*, *Factors*, *Farmers*, and *Stewards*.

The Second Part, called *Litera B.*

Compoſed by

ABRAHAM LISET Gent.

The *Table* of the ſeveral Accounts of this Book, L[a] B.

A
Account Particular ——— 7.
Adventure-land in Ireland ——— 9.

B
Ballance L[a] A. ——— 1.

C
Capitall or Stock ——— 3.
Caſh ——— 11.

D

E

F
Forreſt and Manor of Increaſe ——— 5.
Farmorie of Paywell ——— 9.

G
Goods and Houſes in London ——— 5.

H
Houſes and Goods in London ——— 5.

I
Irelands Adventure-lands ——— 9.

K

L
Land in Ireland called adventure ——— 9.

M
Manor of Speedwell ——— 3.
Manor and Forreſt of Increaſe ——— 5.

N

O

P
Particular Account ——— 7.
Paywell the Farmorie ——— 9.

Q

R

S
Speedwell the Manor in Suceſs ——— 3.
Several Houſes and Goods London ——— 5.
Several Ships at Sea ——— 7.
Stock or Capital ——— 3.

T

V

W

X

Y

Z

1659		*Ballance* of L[a] A is *Debtor*.	*folio*	1	li.	s.	d.
January.	1	To the *Stock* for the Principal and a years improvement———		4	60928	12	—

1659		*Ballance* of Litera A. is *Creditor.*	*folio*	li.	s.	d.
January.	1	By the *Manor* of *Speedwell* in *Suceſſe*	3	5000	—	—
•	—	By the *Manor* and *Forreſt* of *Increaſe* in *Somerſet*	5	4000	—	—
•	—	By ſeveral *Houſes* and *Goods* in and about *London*	5	15000	—	—
•	—	By ſeveral *Ships* at *Sea*, called the *Hope* and *Good-adventure*	7	9000	—	—
•	—	By *Account Particular*	7	619	16	8
•	—	By *Adventure-land* in *Ireland*	9	3000	—	
•	—	By the *Farmorie* of *Paywell*	9	4000	—	—
•	—	By *Caſh*, under cuſtody of Mr. *Richard Goodcoin*	11	20308	15	4
			li.	60928	12	—

The *Stock* is *Debtor*. *folio* 3 li. s. d.

1659

The *Manor* of *Speedwell* in *Sucesſ* is *Debtor*.

Funuary.	1	To *Ballance* L^a A. for the true Worth and Value thereof according to Eſtimation, Tranſported hither upon a new account—	2	5000	— —

1659		The *Stock* is *Creditor*.	*folio*	li.	s.	d.
January.	1	By *Ballance* L[a] A. for the whole Eſtate and a years improvement, as more circumſtantially may be ſeen upon that Book and Account, I place here upon new account the total of——	4 1	60928	12	—

Creditor.

1659		The *Manor* and *Forreſt* of *Increaſe* in *Somerſet* is *Debtor*.	*folio*	li.	s.	d.
January.	1	To *Ballance* L[a] A. for the true worth and value thereof according to Eſtimation, Tranſported hither upon a new account——	2	4000	—	—

1659

Several *Houſes* and *Goods* in and about *London* are *Debtor*.

January.	1	To *Ballance* L[a] A. for the true worth and Value thereof according as they were ſpecified and rated in that account, Tranſported hither——	2	15000	—	—

Creditor.	*folio* 6	li.	s.	d.	

Creditors.

1659		Several *Ships* at Sea are *Debtors*.	*folio*	li.	s.	d.
January.	1	To *Ballance* L[a] A. for the value of two *Ships*, viz. one called the *Hope*, of 400 Tuns burthen, and 20 pieces of Ordinance, rated at li. 3000. and the other called the *Good-adventure*, of 600 Tuns burthen, and 60 pieces of Ordinance, according to Estimation, worth with all appurtenances and furniture 6000 li.——	2	9000	—	—

1659

Account Particular is *Debtor*.

January.	1	To *Ballance* L[a] A. for Transport of that account hither upon a new one——	2	6191	6	8

	Creditors.	*folio*	8	li.	s.	d.

1659		*Adventure-land* in *Ireland* is *Debtor.*	*folio*	li.	s.	d.
January.	1	To *Ballance* L[a] A. for 600 acres of Arable ground, 12 miles from *Dublin* towards *Waterford*, rated at 5 li. *per* Acre, according to that account tranſported hither——	2	3000	—	—

1659

The *Farmorie* of *Paywel* is *Debtor.*

January.	1	To *Ballance* L[a] A. for part of a Debt which the *State* and *Parliament* of *England* did owe me upon publick Faith, 1000 li. to be paid *per annum* in equal portion with 200 li. Intereſt, according to that account tranſported hither——	2	4000	—	—

Creditor.	*folio*	li.	s.	d.

Creditor.

1659		*Caſh* (under cuſtody of Mr *Richard Good-coin* in *Lumbard-ſtreet*, Jeweller) is *Debtor*. *folio*	11	li.	s.	d.
January.	1	To *Ballance* La A. for ready money in ſeveral ſorts of Coin found this day, in being Tranſported hither upon a new account——	2	20308	15	4

Caſh is *Creditor.* *folio* 12 li. s. d.

Several Points very neceſſary to be known by a *Merchant*.

ALthough our intention is not to treat at large of Traffick, Commutation and Bartering of Commodities, *&c.* ſince that hath been handled already circumſtantially by Mr. *Gerard Malines*, in a Book called *Conſuetudo vel Lex Mercatoria*, or *The Law Merchant* (whither we refer the Ingenuous Reader;) yet we ſhall ſhew in brief of the principal points, how in caſe of *Negotiation* we may fitly order and ſtate our Proceeding according to the Rule of Equality and Equity. The Author's Scope.

And the thing which induces us thereunto is chiefly, that there are ſome Publick Miniſters and many able Gentlemen, which either have a ſufficient Stock to trade withall for their particular good, or are intruſted with Commiſſions and Commodities of ſome Private Friends and Correſpondents from beyond the Seas, but for want of Practical Knowledg thereof, they for the moſt part neglect that Noble Exerciſe; whereas if they would but ſtudy theſe few points fundamentally, it could not but redound to their Renown, Profit and Pleaſure. That is to ſay,

1. The Science of *Arithmetick*.

2. The ſeveral *Weights* and *Meaſures* of all Countries, concerning all Commodities and the correſpondence of them.

3. The Science of *Geometry*, and ſome inſpection of *Coſmographie* and the *Mathematicks*.

4. The three Eſſential parts of Traffick, being *Commodities*, *Mony*, and *Exchange* for Mony by Bills of Exchange; under which all the Traffick and Trade is performed in all Countries, or by ſome of them, becauſe they are the cauſes of Commerce, whereof the Effects are buying and ſelling of Commodities, receiving and paying of Monies, and delivering and taking of Monies by Exchange, with their adjuncts and accidents in the ſaid courſe of Traffick.

5. The *Goodneſs* of the *Principal Commodities* of all Countries, either ſuperficially for Colour and Beauty, or ſubſtantially for Quality & Uſe, as alſo the weight, fineneſs and valuation of the Monies of all Countries, with the proportion between the Gold and Silver, and the manner of Exchanges made by Bills upon the imaginary Monies invented to make Exchanges between Country and Country.

6. The *Cuſtomes* uſed in the buying and ſelling of Commodities for Mony, or Bills obligatory, or by way of Commutation or Barter.

7. The *delivering* of Monies at *Intereſt*, or upon *Botomary*, or upon *Lives*, *Annuities* or *Penſions*, in nature of *Rent*, &c.

8. The *Fraighting* and *ſetting forth* of Ships, making of Charter, Parties, Bills of Lading, Invoice, Covenants and Contracts; as alſo the Sea-Laws, to decide all Queſtions and Controverſies which fall out betwen Merchants and Mariners and owners of Ships.

9. The *Cuſtomes*, *Subſidies*, *Impoſition*, *Tribute* and *Tolls* upon all Commodities imported and exported within the Dominions of all Princes and States.

10. The *manner* of making *Aſſurances* upon Goods, Ships, the Perſons of men, or any other things adventured by Sea or by Land; and the *Cuſtomes* obſerved therein between Nation and Nation.

11. The *Keeping* of *Merchants Accounts* by *Debitor* and *Creditor*, and The Calculation of the diverſities of Mony, whereby the ſaid Book of Account is kept.

12. The *Authority* and *Proceedings* of *Merchants Courts*, or *Priors* and *Conſuls*, to decide the differences according to equity, in places where they are kept, or any other Laws

Imperial or common to ſome Countries, whereby Merchants Controverſies are determined; with the courſe of Attachment and Sequeſtrations, or Executions and final Determinations by Arbitrators or judicial Decrees, in any Chancery or Court of Equity.

And knowing theſe twelve Points you ſhall be able to pleaſe your own mind, and give ſatisfaction of your ſufficiency unto others. For the ſaying is true, *Melius eſt Civitatem ab optimâ Lege, quàm ab optimo Viro gubernari; It is better to govern a City by a good Law, then by a good Man.* And it is better for a Man to be ruled by Reaſon, then by his own Reaſon to ſeek to rule others. But that we digreſs not too far from our ſcope, we ſhall here inſiſt upon ſome few neceſſary points only, referring you for the reſt unto the ſaid *Law Merchant*. Firſt, as for the three Eſſential parts of Traffick, namely, *Commodities, Mony* and *Exchange* of Mony by Bills of Exchange. All the Traffick and Commerce between Nation and Nation, or Man and Man, is performed under theſe three Simples, which are properly the Eſſential parts of Traffick, being effected by Number, Weight and Meaſure. And herein is to be conſidered a Tripartite Exchange, that is, Commodities for Commodities, Commodities for Mony, and Commodities for Exchange of Monie by Bills of Exchange. For ſome Merchants do negotiate all for Commodities, others all for Mony, or Exchange, or for all three, or any of them which yieldeth them moſt benefit and gain: and herein is their particular profit or *privatum commodum* more reſpected then the general good of the Commonwealth, whereby corruptible and unneceſſary Commodities are given for ſtaple Wares and durable Commodities, to the impoveriſhing of Kingdomes and Commonwealths. And not only is this Commutation or Exchange abuſed in kind, but alſo in the price, paying too dear for the one, and ſelling the other too good cheap: whereby cometh an over-ballancing of Commodities in price and quality, and not in quantity; whereby in effect Monies are given to boot, and as it were over and above the reaſonable eſtimation of things: and herein is the courſe of Exchange by Bills predominant, and overruling both the courſe of Commodities and Mony, as ſhall be demonſtrated hereafter.

Of the three Eſſential parts of Traffick.

A tripartite Exchange.

Over-ballancing of Commodities.

For the ſaid three Eſſential parts of Traffick are properly the *Body*, *Soul* and *Spirit* of Commerce, and have their operation accordingly.

The *Body*, *Soul* and *Spirit* of Traffick.

The firſt, as the *Body*, upheld the World by Commutation and Bartering of Commodities, until Mony was deviſed to be coined.

The ſecond, as the *Soul* in the *Body*, did infuſe Life to traffick by the means of Equality and Equity, preventing advantages between Buyers and Sellers.

The third, as the *Spirit* and *Faculty* of the *Soul* (being ſeated every where) corroborateth the vital Spirit of Traffick, directing and controlling (by juſt proportions) the Prices and Values of Commodities and Monies.

True it is, that this *Spirit* and *Faculty* of the *Soul*, namely the Exchange for Mony, taketh its original from the *Soul*, which giveth life to the *Body* of Traffick; that is to ſay, The Exchange of Monies by Bills of Exchange is grounded upon Monies, and Monies were invented and made by common conſent to be the Rule and Square to ſet a price unto all things, and the right and true Judge of them, and is therefore called *Publica Menſura* or *the Publick Meaſure* between Man and Man. But ſince the manner of Exchange was invented between Nations and Nations, or Countries and Countries, Monies did only remain the Publick Meaſure within the Realms or Commonweales of every Country, betwen man and man, according to the Valuation of Princes and States impoſed upon Monies: and the Exchange of Monies by Bills became *Publica Menſura* between us and forrein Nations, and between all Nations in the courſe of Commerce, according to which Exchange all Commodities are bought and ſold. And albeit that the abundance or quantity of Commodities, and the many or few Buyers, or the ſcarcity of Commodities, cauſeth the Prices of Commodities to riſe and fall, and likewiſe that plenty of Monie maketh things dear, and ſcarcity of Monie maketh them good cheap, as a property inherent unto Mony as a true meaſure; yet we muſt obſerve in true order that both Commodities and Monie are paſſive ſince the Exchange was invented, which is only active, and that in Countries where all the Eſſential parts of Traffick are uſed. But howſoever, the Maxim is to be obſerved in the avoiding of the over-ballancing

Mony the publick meaſure at home.

Exchange for Moneys the publick meaſure between Nations.

Commodities and Mony are things Paſſive.

of

of Commodities in price and quality. *Marcus Cato* therefore ſaith adviſedly, *Oportet patremfamilias eſſe vendacem, non emacem.*

The State therefore (as the Fathers of the Commonwealth) ought to be ſellers and not buyers, which cometh to paſs when the Expences of their Commonwealth do not exceed their Incomes and Revenues. This is to be effected by keeping a certain equality in the Traffick between their Commonwealth and forrein Nations. For Riches being Natural or Artificial, and both ſubject to Number, Weight and Meaſure, the Natural conſiſting in Lands, Vines, Forreſts, Meadows, Cattel and the like; the Artificial in Mony, Gold, Silver, Cloth and all other Manufactures and Houſhold-ſtuff, requireth a certain equality in the true Commutation of things between us and other Nations. And Juſtice being diſtributive and commutative, every man of judgment knoweth that this part is comprehended under Juſtice commutative; and that Traffick conſiſteth of the Land Commodities, and of the Commodities of the Seas, and laſtly, of the Commodities of other Countries and Nations. For God cauſed Nature to diſtribute her benefits or his bleſſings to ſeveral Climats, ſupplying the barrenneſs of ſome things in one Country with the fruitfulneſs and ſtore of other Countries, to the end that interchangeably one Commonweal ſhould live with another.

Natural and Artificial Riches.

Theſe Aphoriſms or ſelected Points are of great importance: for (as is noted before) Gain being the Scope of all Merchants, is procured without regard had to the Commonwealth, the Wealth whereof cannot properly decreaſe but three manner of ways; namely by ſelling our home-Commodities too good Cheap, by buying the forrein Commodities too dear, and by the tranſporting Moneys *in ſpecie*, when the Exchange of Monies doth not anſwer the true Value of it, by Bills of Exchange.

Proper cauſes of the decreaſe of Wealth in a State.

For this Exchange is the Rudder of the Ship of Traffick, faſtned upon the Parallell of the Keel of Equity, which doth rule and direct the ſaid Ship upon all the Variations of the Commodities of all Countreys. Many men knowing that the Rudder doth govern the Ship, can notwithſtanding give little reaſon of the cauſe of it, but admire to ſee ſo ſmall a piece of timber have ſo great an operation; yet no man is ſo fooliſh as to attribute that power to the Sails, or any other appurtenances of the Ship, or to the main Body of it called the Hull of the Ship. Great is the Error therefore of thoſe that will aſcribe any effectual operation to the Quantity of Commodities, albeit there was a Traffick and Commerce without either Mony or Exchange for Mony, when the courſe of it was like a Ship ſailing without Rudder or Compaſs.

Exchange the Rudder of Traffick.

Mony may well be compared to the Compaſs, having ſo many variations upon the ſeveral ſtandards of the Coins of all Countreys, and changing continually from time to time in Valuation; Princes and Commonweals taking advantage one againſt another, either to draw treaſure into their Kingdomes and Territories, or to advance the price of their Country Commodities. And Exchange may properly be compared to the Rudder of a Ship, which commandeth the directions of the Compaſs accordingly, and ſo doth the Exchange command the courſe of Mony: for let the Standards of Moneys be altered either in Weight, Fineneſs, or Valuation, the Exchange by altering the price (with great facility) according to Equity, is able to meet and overrule them all.

Moneys as the Compaſs of a Ship, and Exchange the Rudder.

The Learned have determined that no argument or diſputation is to be maintained with thoſe that will deny Principles, which by reaſon and common conſent are indiſputable and ſtand of their own Authority: for by an undoubted Principle or Axiom we know that the whole is bigger then his part, that two is more then one, and that two equal things being equally divided into a third are all equal.

Principles or Axioms, what they are.

The Knowledge of the Premiſſes is ſo naturally and viſibly engraffed in the Mind of man as no doubt can be admitted; nevertheleſs there are men ſo intoxicated in their judgements, that being once poſſeſſed of an imaginary Conceit, they will never be removed; as he who asked of his Friend what he ſhould doe with an heap of ſtones and traſh to be rid of it? and was anſwered, That he ſhould dig a hole in the ground and bury them: and when the other demanded of him what he ſhould doe with the earth he ſhould dig out? he told him he ſhould make the hole ſo much the bigger to put them in both: and he could never be recalled from this Conceit, even in natural and ſubſtantial things, to be felt, ſeen and handled; although that Experience ſheweth, that digging a hole

one ſhould hardly put in the ſame earth again without cramming and labour, much leſs the other.

To deny the Principle of Exchange and Mony as aforeſaid, may be refuted and proved to be ſo plain an error, as we ſee the hand or index of a Dial to be the thing active, which ſheweth the hour, and the letters are paſſive and immoveable in the action; and ſo are Commodities of the Courſe of Traffick where Exchange is uſed.

Right Merchants are taken to be wiſe in their profeſſion for their own good and benefit of the Commonwealth; for of the ſix members of all the Governments of Monarchies and Commonweals, they are the principal inſtruments to increaſe or decreaſe the Wealth thereof, as may appear by the deſcription of the following Royal banquet.

The Royal Banquet of great *Britain.*

King *James* conſidering that all Commonweals are furniſhed with Divine-ſervice, Arms, Laws, Riches, Arts and Suſtenance, and that the managing of theſe things requireth ſix manner of Perſons, namely, Clergy-men, Noble-men, Magiſtrates, Merchants, Artificers and Husband-men, (which jointly are the Members of all Commonweals) was gratiouſly diſpoſed to invite them all unto a Royal banquet, where (after many pleaſing diſcourſes) his Majeſty was pleaſed that every Member of his Commonwealth as aforeſaid ſhould in one only word expreſs the property of his Profeſſion or Calling. Whereupon the Clergy-men did ſay, we Inſtruct; the Noble-men, we Fight; the Magiſtrates, we Defend; the Merchants, we Inrich; the Artificers, we Furniſh; and the Husband-men, we nouriſh. The King anſwering, uſed theſe or the like Speches; We do very well approve your Declarations in this brief manner, recommending every one of you to diſcharge your duty accordingly, with a remembrance that We (as your Head) muſt make the Body of the Commonwealth compleate. But ſeeing fault was found of the general Dearth of all things within his Realm, without any ſcarcity of the ſaid things ſerving for the Back and Belly, we attribute it to you Husband-men, ſaid the King, for Food is dear, and yet there is no Dearth. The Husband-men did excuſe themſelves, and laid the fault upon the Noble-men and Gentlemen for raiſing of their Rents, taking of Farmes into their hands, and making of Incloſures. Noble-men and Gentle-men did impoſe the cauſe upon Merchants and Artificers, for ſelling things dearer then in times paſt, which cauſed every man to make the moſt of his own according to his Profeſſion: wherein the Artificers were eaſily diſpenſed withall, conſidering their Labours and workmens Wages, buying alſo all things dearer. So that the Fault did wholly remain upon the Merchants, who have the ſole diſpoſing of all Commodities exported and imported for the good or hurt of the Commonwealth; which cauſed the King to enter into conſideration of the aforeſaid three Eſſential parts of Traffick, namely, Commodities, Mony, and Exchange for mony by Bills of Exchange.

Food dear and no Dearth.

And Ingeniouſly perceiving that the Vital Spirit of Traffick did conſiſt in the matter of Exchange for Moneys, becauſe the ſame is the publick Meaſure between Nation and Nation, and that Gain was the Radical moiſture of Commerce, which had his effectual power in Exchanges: His Majeſty thought good to call divers Merchants to the Conſultation of this buſineſs (being within their Element) to hear their opinion how to remedy the ſaid Inconvenience.

Three manner of Merchants.

Whereupon his Highneſs obſerved three manner of Merchants. The Firſt (which were the greateſt number) were ignorant of the Fundamental reaſons of Exchanges, and being carried with the Stream, never took notice of it, but were guided therein by ignorant Brokers of Exchanges, according to the rule of forreign Nations. The Second ſort of Merchants were thoſe who did altogether practiſe to make a benefit by Exchange and Tranſportation of Moneys, and never did deal in Commodities at home or beyond the Seas, and theſe would not confeſs that there was any abuſe committed by Exchange. The Third ſort of Merchants (being the ſmalleſt number) were men of Wiſdom and Experience, and yet they found the matter of Exchange to be a Myſtery, until examination of the Properties thereof, and then (like good Patriots) they took a care for the Welfare of the Commonwealth. The Firſt ſort he did not regard, becauſe of their Ignorance: The Second ſort he did compare unto Vintners, who are not fit to be made Aſſiſtants in making of Laws againſt Drunkenneſs, and ſo rejected them: But the Third ſort he did imbrace as worthy Councellors to reform abuſes; and ſome of theſe were

Offenders unfit to make Laws.

were of opinion, that by reaſon of the baſe money coined in the latter end of the Reign of *Henry* the eighth, all the forreign Commodities were ſold dearer, which made afterwards the Commodities of the Realm to riſe at the Farmers and Tenants hands, and that the ſame was made dearer through plenty of money and Bullion which came from the Weſt-Indies, and eſpecially, becauſe an ounce of Silver was inhaunced by the ſaid King from forty pence to forty five pence, and afterwards in proceſs of time was valued at threeſcore pence, and that the operation of the ſaid alteration doth ſtill continue. Others ſaid, that the Prices of things being riſen was of no great moment, becauſe it was by denomination, and not really; for that which was called forty before, was now termed threeſcore, according to the Coins of Silver valued by the ounce as aforeſaid. But the Wiſer ſort did goe further, and comparing the Prices riſen of forrein Commodities, far more then the Prices of our home-Commodities, they did acknowledge that there was an over-ballancing of Commodities, and found that the courſe of Exchange for Moneys was the efficient cauſe thereof: For they did obſerve, that as the Elements are joined by Symbolization, the Air to the Fire by warmneſs, the Water to the Air by moiſture, the Earth to the Water by coldneſs; ſo is Exchange joined to Moneys, and Moneys to Commodities, by their proper qualities and effects, whereby it did appear unto them,

Inhauncing of Silver altereth the price of things.

Firſt, That our Money being undervalued in Exchange, cauſeth the price of our home-Commodities to be abated, and to be ſold better cheap in forrein parts, and is alſo the cauſe that our Moneys are exported.

Secondly, The Moneys being tranſported taketh away the lively courſe of Traffick of our ſaid Commodities, and cauſeth young Merchants to run by Exchanges upon Bills to maintain their Trade, paying great intereſt for Money, which they cannot take up by their ſingle Bond, as they can doe by Bill, taking up the ſame by Exchange without Sureties.

Thirdly, This cauſeth young Merchants and others to make raſh ſales of their Commodities beyond the Seas, to pay their Bills of Exchange, whereby they overthrow the Markets of others, and make them ſell better cheap. So on the contrary, the Coins being overvalued in Exchange, and alſo inhaunced beyond the Seas, cauſeth the Price of forrein Commodities to increaſe more then our native Commodities; and our Merchants are compelled (of Courſe) to make return thereby, becauſe they cannot import thoſe overvalued Moneys but to their exceeding great Loſs. And by Exchange they find few takers, unleſs it be our young Merchants, which do conſume their Eſtates by Exchanges and Rechanges. For of the ſaid three Eſſential parts of Traffick we have but the uſe of one (as they have obſerved) which is the Buying of forrein Commodities, to make returns, increaſing therein the Conſumption of the ſaid Wares, and not our own Moneys remaining hereby plentifull beyond the Seas; the rather, for that Bills of Debt (as ready Money) paſſing between man and man, cauſeth with them a lively courſe of Trade, whereby their Commodities are advanced in Price and Sale; neither are they compelled to ſell them but at their Price, becauſe they find Money at Intereſt, at five and four in the hundred.

This plenty of money is daily increaſed by our Merchants trading into *Spain*, and all others who do divert the Royals of *Spain* from us, becauſe of the inhaunſing of moneys beyond the Seas, where they have 25 upon the hundred Gain, when with us they make but 10 *per Centum*.

This Gain is practiſed by Exchange, and would otherwiſe be but imaginary; but is ſtill predominant and overruling the Monies and Commodities, according to that known Paradox, That the imaginary moneys ſuppoſed in Exchange for money, made by Bills of Exchange, do overrule the courſe and propertie of Real and Subſtantial moneys *in ſpecie*. For the Merchants valuation of moneys in Exchange doth overrule the States valuation of moneys: For when the State hath valued the ſhilling piece at 12 pence, Merchants undervalue the ſame in Exchange at 11½ d. and 11 d. not only in the price of Exchange, but alſo receiving beyond the Seas the inhaunſed monies above their values, and not valuing of them in Exchange accordingly, and which is done for ſo many ſeveral places, being grounded upon the Weight, Fineneſs and Valuation of the money of each

The true ground of Exchanges according to *Par pro Pari.*

Countrey according to the *Par*, which is Value for Value; and ſo is our Exchange of *England* grounded upon the Weight and Fineneſs of our moneys aforeſaid, and the Weight and Fineneſs of the moneys of each other Countrey, according to their ſeveral Standards proportionable in their Valuation, which (being truly and juſtly made) maketh the price of Exchange for every place, according to the Denomination of the money, whereupon all Exchanges are made.

The manner to calculate Exchanges.

Theſe Exchanges do much differ in the name and proportion between the Gold and Silver, obſerved in moſt Countreys; ſo that we are to examine and compare our Weight aforeſaid with the Weight of other Countreys, and the Fineneſs of the Sterling Standard with the Fineneſs of the ſeveral Standards of the Coins of other Countreys; and if we differ not from them in the proportion between the Gold and Silver, then may our Exchanges run at one price both for Gold and Silver, taking the Denomination according to the Valuation of Monies of each Countrey; and hereby ſhall we find how much fine Silver or Gold our pound Sterling containeth, and what quantity of other Monies, of *Germany*, *Italy*, *France*, the *Low-countreys*, *Eaſtland* and elſewhere, we are to have in Exchange to countervail the ſame in the like Weight and Fineneſs anſwerable to ours, be it by the Pound, Doller, Ducat, Crown, or any other imaginable or real Coin, giving alwaies Value for Value, and receiving the like, which is called *Par*. But this courſe of Exchange being of late years abuſed, and (as it were) made Merchandize, doth overrule the courſe of Commodities and Monies by riſing and falling in price, according to plenty and ſcarcity of Money, and in regard of diſcrepance and diſtance of time and place: which made ſome Merchants (by miſtaking) to compare the courſe of Commodities and Exchange to be alike; as if the meaſure of a thing and the thing meaſured thereby were all one. For even as money is *Publica menſura* or the Publick meaſure within the Realm between man and man, ſo is Exchange for moneys the Publick meaſure between us and forrein Countreys for all Commodities bought and ſold; which therefore requireth a certainty in the calculation of the *Par* aforeſaid, admitting nevertheleſs an advantage above the ſame, upon occaſions on either ſide.

Imaginary and Real Coin. *Par* of Exchange.

Exchange the publick meaſure of Nations.

The manner of Exchange.

This Exchange is properly made by Bills, when money is delivered ſimply here in *England*, and Bills received for the ſame, to have the payment thereof in ſome other Countrey beyond the Seas, or when the like is done beyond the Seas and the money is received here in *England*, and that upon a certain price agreed upon between party and party, which is termed the price of Exchange, whereof Merchants have the only and whole diſpoſing, and buy and ſell their Commodities beyond the Seas accordingly: without that few or none of them doe look into the Nature of Exchange, as aforeſaid, but only to the preſent Object, which is to know how the price of Exchange goeth at the time when they have occaſion to deal therewith: howbeit ſuch Merchants as never or ſeldom deal for Commodities, but altogether for Money by Exchange, have another obſervation therein; and Merchants that will be Exchangers indeed, muſt know perfectly the Weight and Fineneſs of our *Engliſh* Coin, and of the Forrein Coin alſo, and compare the ſame together to make the ſaid Calculation of Exchanges; wherein they are not to be directed by the Valuation which is uncertain and inconſtant, much leſs by the Toleration of Moneys beyond the Seas to goe currant above the ſaid Valuation: ſo that by Authority they ought to be governed and directed herein, declaring the true Value for Value or *Par pro Pari*, as the very foundation of all Exchanges; becauſe this is not a fit Study for every Merchant's capacity, and may be done nevertheleſs with great facility, and without interruption of Traffick, as ſhall be declared.

Valuation of Money beyond the Seas inconſtant.

Weight of Money in Exchanges.

But to come firſt to the Particulars concerning Weight, we are to know that in all places beyond the Seas they uſe for their moneys (both of Gold and Silver) the mark Weight of eight ounces, with the diviſion of twenty penny Weight, or twenty *Engliſh*, ſo called beyond the Seas, and the ſubdiviſion of twenty four grains here, or thirty two azes or grains there. Theſe 8 ounces compared unto our pound-weight *Troy* of 12 ounces, are within a little all one, ounce for ounce in weight. But upon the pound of twelve ounces, as aforeſaid, which is one mark and a halfe weight of theirs, it is found that in the ſaid proportion of a pound our weight is heavier then the weight of *Germany* and the *Low-countreys* by three penny weight; and then the weight of *France*, *Italy*, *Spain*

and

and *Scotland*, by four penny weight: all which may be conſidered in the price of Exchanges, in allowing more or leſs for the *Par*, according as the foundation of the Exchange lieth, either upon our twenty ſhillings Sterling, or upon their Crown, Ducat, Doller, Florin, or other Coin, which is properly the Head or *Radix Cambii*, whereupon Exchanges were made. This weight is to be conſidered in the weight of the piece of Coin, and from the pieces to the number of them in the mark or pound-weight aforeſaid.

The Head of Exchanges, or *Radix Cambii.*

Concerning the Fineneſs of money to be calculated in Exchange, the ſame is known by weight, for it muſt be diſtinguiſhed thereby; that is to ſay, we ought to know how much fine Silver or fine Gold there is in the mark or pound-weight of the ſundry Coins of the ſeveral Standards of money of all Countreys where Exchanges are made between us and them; and to calculate the ſame upon the pound Sterling for ſome places, or upon the Crown, Ducat, Doller, Florin, and other imaginary Coins for other places, to the end we may have Fineneſs anſwered by weight.

Fineneſs of money in Exchanges.

To underſtand the Premiſſes, let us ſuppoſe that a Merchant ſtranger cometh into *England*, and bringeth with him many unknown and ſtrange Coins to have the Coin of the Commonwealth for it according to the Rate for Value, by weight and fineneſs, and that the ſaid Merchant (having weighed the ſaid Coins) hath a ſufficient knowledge of the quantity of the fine Silver and Gold which is contained in the ſaid weight, and his deſire is to have the ſame anſwered unto him by the like weight, & by the like fineneſs in weight in moneys of the Commonwealth. Herein (no doubt) he will be aſſured what fineneſs or fine Silver and Gold there is in our moneys, and that he may have the ſame by weight in the ſaid quantity of Coins, whereupon (after the weight of our moneys) he will calculate diſtinctly what quantity of Silver and Gold there is in the ſaid moneys, and what quantity of Copper, and ſo will require the full quantity both of the Silver and Gold, and of the Copper accordingly. So is it with the matter of Exchange, grounded upon the very Value of Coins; if there were no valuation whereby the price of Coins is baptized and named, which giveth a denomination of price unto the ſaid Coins, or unto the Exchanges of the ſaid Coines, which in the matter aforeſaid maketh the ſaid price of Exchange.

The manner to examine the Weight and Fineneſs of Money.

But ſo long as the Calculation remaineth upon weight and fineneſs, without reſpect had to the Valuation, ſo long may we eſteem the ſaid Coins to be in the nature of Materials or Bullion, that is to ſay, prohibited monies to be currant, which forrein Nations call Bullion, as it were unlawfull and fit to be melted down, from whence the word Bullion is derived; or which other Nations call the Materials, or Maſs of Gold and Silver, even as Copper is called Allay or mixture thereunto.

Definition of Bullion & Allay.

Concerning the Valuation and Denomination of Monies, which gives a rate and price unto Exchange, even as it doth unto the ſeveral Species of Money in their kind, we ſhall in his place hereafter treat thereof.

Valuation of money in Exchange.

Concerning the Proportion between the Gold and Silver in the ſaid Exchanges, we are to obſerve, that when the Proportion between the Gold and Silver was 12 to one, or one pound of Silver to an ounce of Gold (which is now $13\frac{1}{3}$ to one,) then the enſuing Calculation in Exchange was true, namely, to account 8 Carrats of fine Gold, or four ounces of fine Silver for 20 ſhillings Sterling, reſerving in the ſaid rate a reaſonable gain for the Merchants towards their gains and charges. But now that the ſaid proportion is altered, and that 13 ounces and $\frac{1}{3}$ part, or four penny weight is appointed to be given for one ounce; of neceſſity it followeth that the Silver is undervalued, and the Gold advanced: ſo that in matter of Exchange there ariſeth a twofold Conſideration, the one to be eſtabliſhed in *Par*, according to the Gold Coins, and the other after the Silver Coins. And this meaſure of Exchange between us and forrein Nations is very tender and delicate; yet Merchants occaſions in the courſe of Traffick do exceed the ſaid limitation upon plenty or ſcarcity of Money, and the many deliverers or takers up of the ſaid Moneys according thereunto, which is proper to confirm the mutability of Exchanging above the ſaid *Par*, but never under the ſame: For it is like unto the needle of the Compaſs, which hath been touched upon the fixed North Star.

Proportion between Gold and Silver in Exchange made in *England.*

Some Merchants are ſo far wide from the Knowledge of the Value of Coins, and the Exchanges made thereupon, that they are of opinion, that there can be no certain rate

or *Par* of Exchange ſet to anſwer juſtly the Value of Coins in forrein parts, by reaſon of the diverſity and diſproportion of the Coins of Gold and Silver, and their intrinſecal and extrinſecal Values. But theſe Merchants are to underſtand that the Moneys of all Countreys have a proportionable Valuation relative within themſelves, according to their ſeveral Standards for weight and fineneſs; only the ſmaller and baſer Coin have ſome little known advantage, which may be conſidered of in Exchange, if there be cauſe that the quantity of thoſe Monies do exceed the bigger and finer Coin. This conſideration hath been had heretofore, and eſpecially in the *Par* agreed upon between the *Low-countreys* and *England*, in the year 1575, when upon the *Philip* Doller the Exchange was at twenty five ſhillings the *Par*, and the ſmall Moneys would exceed twenty ſeven ſhillings and upwards, but the quantity did not ſurmount the better Coin. The like was upon the *Par* agreed upon with the States of the united Provinces, *Anno* 1586, at 33 ſhillings four pence; and with *Hamborough* and *Stoade*, to 24 ſhillings 9 pence *Lubiſh* upon the Rixdoller of 33 ſhillings, or 9 marks 4 ſhillings for our pound Sterling of 20 ſhillings, making 4 Dollers and one halfe to anſwer the ſaid *Par*, which Doller is inhaunced ſince to 54 ſhillings, and we receive now but 4 Dollers for the ſame, and ſo for other places accordingly.

Proportionable valuations of Monies, for Exchanges to be made accordingly.

Of buying and ſelling of Commodities.

As for the Revolution of Buying and Selling of Commodities by the courſe of Traffick, we ſhall inſiſt here upon the ſaid Mr. *Malines* in that behalf, having purpoſely omitted in our ſeveral Accounts of Goods, Commodities and Commiſſions, to write any thing of it for the information of the Practitioners. Even as the whole Commerce and Traffick conſiſteth of our Land-Commodities, and ſome Fiſhing on the Seas, and of the Commodities of Forrein Nations: ſo from hence followeth an efficient cauſe of a kind of Revolution in the Buying and Selling of Commodities; becauſe the Commodities of one Countrey growing rank and abundant, are tranſported into other Countreys, in whoſe ſtead needfull Commodities of thoſe Regions are returned thither, which is a Neighbourly lending between Kingdomes and Countreys. For, as is noted, God cauſed Nature to diſtribute her Benefits or his Bleſſings to ſeveral Climates, of divers things found in ſome places that are not in other places, to make an interchangeable courſe of the ſaid commodities by way of Merchandizing.

Sundry means of buying and ſelling.

This Revolution of Trade may be illuſtrated by the conſideration of the ſeveral means whereby the ſaid Buying and Selling are effected.

For ready money.

1. The firſt is buying with ready Money, which is commonly the beſt, and with moſt advantage, for Commodities are ſold better cheap: wherein the Knowledge of the goodneſs and neceſſary uſe is requiſite.

At time.

2. There is alſo a buying and ſelling of Commodities payable at ſome limited time or times of payment, or partly ready money, & partly at times: & the difference of price herein is commonly above ten upon the hundred more or leſs, as the rate of Moneys at Intereſt is in the places of Commerce, where the ſaid Commodities are ſold and bought, and according to the plenty of money extant, unleſs the ſuperabundance of Commodities do alter the ſame, eſpecially if the Commodities be periſhable by Corruption, Time and Accidents: ſo that the Condition, Quality or Goodneſs of the Commodities is much to be reſpected. Which was the cauſe that when Commodities did abound at the firſt, and the wealth of man was deſcribed by Cattel and other periſhable things; all kind of Metal (as being durable) was moſt eſteemed, and the pureſt Metal taken to be fitteſt to make Moneys of.

By bills of Exchange.

3. There is another Buying and Selling of Commodities, to be paied by Bills of Exchange, that is to ſay, the Buyer giveth a Bill of Exchange, or many Bills to be paied by Exchange in another place. As for Example, one buyeth 500 pounds-worth of Commodities in *London*, which are accounted in price as if he had bought them for ready money, and doth give unto the Seller of the ſaid Commodities one or more Bills of Exchange for *Antwerp*, *Amſterdam*, or any other place, to be made according to the price of Exchange, which is made or ought to be made according to the Value of the moneys of one Countrey, and the Value of the moneys of other Countreys, by weight and fineneſs, and that according to the diſtance and diſcrepance of the time and place, where and when the ſaid moneys ſhall be paid by the Buyers Friend, Factor or Servant,

Servant; and ſo the ſaid Bill or Bills of Exchange are paied accordingly for the Commodities ſo bought.

4. Another Merchant having Money in Banks or the Bankers hands at *Amſterdam*, or any other place where Banks are kept, buyeth ſome Commodities in the ſaid places, and caſting up what the ſame doth amount unto, he goeth to the Bank, and aſſigneth the Seller of the ſaid Commodities to receive ſo much money there, and the Bank (accepting thereof) giveth him ſatisfaction in the payment he makes unto others, according to the manner of Banks.

5. Another buyeth ſome Commodities there, or in any other place beyond the Seas, and for that purpoſe he hath a Letter of Atturney, called a Procuration or a Letter of Credit, either from his Maſter or any other here at *London* or elſewhere, who upon his Credit hath promiſed thereby to pay the Value of the ſaid Goods in ſome place beyond the Seas, according to a price of Exchange agreed upon between the parties here (and the like is done beyond the Seas to be paied here) which is ſtill according to the Value of moneys in both parts, anſwerable to weight and fineneſs by way of Exchange; and the like is done between *London* and *Exceſter*, *Plymouth*, *Yarmouth*, and many other places, upon the very ſame and uniform Coin, by Letters miſſive between Merchants here and there. By letter of Credit.

6. The moſt uſual Buying and Selling of Commodities beyond the Seas, in the courſe of Traffick, is by Bills of Debt, or Obligations, called Bills obligatory, which one Merchant giveth unto another for Commodities bought or ſold, which is altogether uſed by Merchants-adventurers at *Amſterdam*, *Middelborough*, *Hamborough*, and other places: for when they have ſold their Cloths unto other Merchants or others, payable at 4, 6, 8. or more Months, they preſently transfer and ſet over theſe Bills (ſo received for the payment of their Cloths) unto other Merchants, and take for them other Commodities at ſuch prices as they can agree with the Seller of them, be it Velvets, Silks, Sattins, Fuſtians, or any other Wares or Commodities, to make return of the provenue of theirs; and ſo ſelling thoſe forrein Commodities here in *England*, they preſently buy more Cloths or other *Engliſh* Commodities, and continue a Revolution of Buying and Selling in the courſe of Traffick and Commerce, being ſo (in effect) as may be illuſtrated by Example. For Bills Obligatory.

Suppoſe that A. B. the Clothier ſelleth to C. D. the Merchant one Pack of Cloths for the ſum of one hundred pounds payable at ſix months, and doth condition with him to make him a Bill in the name of ſuch a man as he ſhall nominate unto him; A. B. the Clothier buyeth of D. E. the Gentleman ſo much Wool as amounteth to one hundred pounds, and doth intend to deliver him the Bill of C. D. the Merchant in full payment of his Wools, and to cauſe the payment to be made in his (this Gentleman's) name: but D. E. the Gentleman cauſed him to make the Bill payable to F. G. the Mercer, and the Mercer is contented with the like Condition to accept thereof; but cauſeth the ſame to be made payable to C. D. the Merchant, of whom he buyeth his Velvets and Silks, and ſo in payment of them, he delivered him (by an intermiſſive time) his own Bill which he firſt ſhould have made to the Clothier. And herein you are to note, That in the buying by Bills, it may be made payable to the Clothier or to the Bearer thereof, and ſo all the parties are Bearers thereof, unto whom the ſame is ſet over by tradition of it only, which by a retrograde examination will appear; and this is called a Reſcounter in payment, uſed among Merchants beyond the Seas, and ſeems ſtrange unto all men that are ignorant of this Cuſtome, and yet do they perceive a reaſon for it, and cannot deny the commodiouſneſs thereof. For if the party that hath ſuch Bills will not ride out (as they ſay) the time of payment of the Bills, he may goe to another man and buy other Commodities therewith, as if it were with ready money, the time only conſidered: Nay more, if he will have ready money for theſe Bills, he may ſell them to other Merchants that are moneyed men, (abating for the intereſt for the time, and commonly one month over) according to the rate, as they can agree, and as money is plentifull they ſhall have money at all times to employ in Commodities, or to deliver by Exchange, or to pay Debts withall, or to carry home *in Specie*, or for any other purpoſe at their pleaſure: which is commodious for young Merchants having ſmall ſtocks, as alſo for all men Example of the Revolution in Traffick. General benefit by ſetting over of Bills of Debt.

men upon all occaſions; for it is properly as money pay'd by aſſignation, whereby very great matters are compaſſed in the Trade of Merchandize, the Commodities are ſooner vended in all places, the Cuſtomes and Impoſitions of Princes and States do increaſe, the Poor and Mechanical people are ſet on work, men are better aſſured in their payments, the counterfeiting of bills and differences are prevented; the more Commodities there are ſold, the leſs ready money is tranſported, and Life is infuſed into Traffick and Trade for the general good. And herein we ſee and may obſerve, That things which be indeed, and things which are not indeed, but taken to be indeed, may produce all one effect; and every man is enabled with his own means and Credit to augment Commerce.

Is not practiſed in *England.*

This laudable cuſtom is not practiſed in *England*, becauſe the Common-law is directly againſt ſuch Courſe; for they ſay there can be no alienation from one man to another of Debts, *Choſes en Action*, and ſuch whereof no property can paſs by aſſignment or alienation. But for all that, it might (with great facility) nevertheleſs be eſtabliſhed, and would be very beneficial to the State and the Commonwealth in general.

There are other manners of Buying and Selling of Commodities by Contracts and upon Conditions and Caſualties, which for brevity ſake, and that we conceive them ſuperfluous in this place, we ſhall omit at preſent, and referre the Practicioner to the ſaid *Law-merchant*.

Of Factors & Servants, and Commiſſions given unto them.

But having at firſt promiſed to give you ſatisfaction concerning Commiſſions and Factorage, we ſhall hint here ſome things in that behalf, as of Factors and Servants, and Commiſſions given unto them, to the end you may govern your ſelves accordingly in the managing of your Accounts and Particular affairs.

The difference between a Factor and a Servant conſiſteth chiefly in this, That a Factor is created by Merchants letters, and taketh Salary or proviſion of Factorage; but a Servant or an Apprentice is by his Maſter entertained, ſome receiving Wages yearly, and ſome others without Wages. A Factor is bound to anſwer the loſs which hapneth by over-paſſing or exceeding his Commiſſion; whereas a Servant is not, but may incur his Maſters diſpleaſure. For albeit that the Spaniſh Proverb is, *Qui en paſſa Comiſsion, pierde proviſion*, That he that exceedeth his Commiſſion ſhall loſe his Factorage: the Caſe is altered long ſince by the Cuſtom of Merchants, and now it is, *Subolca la paga*, his Purſe doth pay for it. Factors therefore muſt be very carefull to follow the Commiſſions given them very orderly and punctually; and becauſe Merchants are not able to preſcribe every thing ſo exactly unto their Factors as is convenient, it behoveth them to make good Choice of the perſons which they do imploy, for their welfare dependeth upon Traffick: otherwiſe the Factor groweth rich, and the Merchant poor, becauſe his gain of Factorage is certain, howſoever the ſucceſs of Merchants imployment doth prove. But having a good Factor, which word Good implieth all and more then an honeſt Factor, who may be honeſt, and nevertheleſs ſimple in his proceedings, and others alſo may be wiſe and not honeſt; this Good Factor therefore may be truſted, and all Commiſſions given unto him may be ample, with addition of theſe words, Diſpoſe, Doe and Deal therein as if it were your own. And this being ſo found, the Factor is to be excuſed although it ſhould turn to loſs, becauſe it is preſumed he did it for the beſt, according to his diſcretion, which is and ought to be the trueſt Director, making a conſcience to ſee their Maſters loſe, if they can prevent it; but being limited to the contrary, they can but grieve when their counſel and adviſe doth not take place, either in the ſelling of Commodities in time, foreſeeing a greater loſs, or buying ſome Commodities dear over-haſtily, alſo in keeping a Commodity without purloining the ſame; ſometimes upon a paſſionate humor, as a Merchant of *Amſterdam* did of late years to his Factor in *London*, for being a loſer by ſome *Spaniſh* Wines, by writing in theſe words, *My will is, that upon the receipt of this my Letter, you go to the next Ironmonger and buy a Hammer, and run into the Celler, and ſtrike out the Heads of all the Butts of Wine, and let it run into the Celler; for ſeeing the Devil hath eaten the Horſe, let him have the Bridle too.* The Factor did herein uſe his diſcretion, and kept the Wines, which he afterwards ſold to benefit; for he remembred that Loſers have leave to ſpeak.

Alteration of the caſe with Factors.

Ample Commiſſions with an addition.

A paſſionate Commiſſion.

Difference by Law between a Factor and a Servant.

Factors do deal moſt commonly for divers men, and every man beareth the hazard of their actions. But if a Servant do deal for others by his Maſters direction, and they break,

break, the Servant can be no loſer, for he is taken to have no other Credit but his Maſters: which is the cauſe that Intimations, Citations, Attachments, and other lawfull courſes are executed againſt Servants, and take no place againſt Factors, unleſs they have procurations. Now let us ſet down ſuch Obſervations as Factors ought to know.

Obſervations concerning Factors.

IF a Factor do ſell at one time unto one man ſeveral parcels of Commodities or Goods belonging to divers mens Accounts, to be made jointly in one or more payments, without any diſtinction made by the Buyer for what parcels he payeth any ſum in part of payment of the ſaid Debt, weekly or monthly, as Shop-keepers doe, then is the Factor to make a proportionable diſtribution of the monies ſo received upon every mans Account, according to the Sum that every mans parcel ſold did amount unto, until all be pay'd: and if any Loſs doth happen, or that all be not pay'd, the ſaid Loſs is to be diſtributed upon every mans Account accordingly. Commodities bought & ſold.

If a Factor doth ſell afterwards more Goods to the ſaid man, or any other who is already indebted for other Commodities formerly bought as aforeſaid, be it for his own Account, or for other mens Accounts, and in the interim receive ſome more monies in part of payment, and account between them; then is the ſaid Factor to diſtribute the ſaid monies as before, until the ſaid old and precedent Debt be firſt pay'd, unleſs there were cauſe of controverſie for them, or that the payment were indorſed upon the Bill made for the latter Goods ſold unto that man: for that Bill may be transferred or ſet over unto another man, and ſo is he not the receiver of that money, but the other man.

If a Factor ſell Goods to another man payable at time for his own Account, and receiveth the money for the ſame at the time of payment, and in the mean time letteth other mens moneys remain in that mans hands unpayed, for Goods by him formerly ſold, this Factor is to be anſwerable for that money unto thoſe other men, although he ſhould never recover one penny of it. For he cannot without fraud bear with the non-payment of other mens moneys after they be due, and procure the payment of his own money, to another mans loſs and prejudice.

In like caſe, If a Factor do ſell unto a man certain Goods of another mans Account, either by it ſelf or among other parcels, and this Factor giveth not advice unto the Owner or Proprietary of the ſale of the ſaid Goods, but afterwards (having had more dealings with that man, in ſelling of Goods and receiving of Moneys) this man becometh inſolvent; the Factor is to make good that Debt for the ſaid Goods ſo ſold, becauſe he gave no advice to the Owner of the ſale of the ſaid Goods at convenient time, even as if he had ſold thoſe Goods unto a man contrary to the Commiſſion given unto him; for the Salary of Factorage bindeth him thereunto.

If a Factor by order or Commiſſion of a Merchant do buy any Commodities above the price limited unto him by the ſaid Merchant, or that they be not of that ſort, goodneſs or kind as he willed to buy; this Factor is to keep the ſame for his Account proper, and the Merchant may diſclaim the buying of them. The like he may doe if the Factor having bought a Commodity according to his Commiſſion, do ſhip the ſame for another place then he hath Commiſſion to doe.

If a Factor do ſell a Commodity under the price limited unto him, he is to make good the loſs or difference of the price, unleſs he can give a ſufficient reaſon for his ſo doing: wherein he is to conſider the diſpoſition of the Merchant for whom he deals, as is before noted.

If a Factor buy Commodities according to his Commiſſion, and afterward the price of them riſeth, and thereupon fraudulently he ladeth them for another place, contrary to his Commiſſion, to take the benefit thereof, in this caſe the Merchant ſhall recover damages of the ſaid Factor by the cuſtom of Merchants, upon proof made thereof.

If a Factor by the advice of a Merchant do buy a Commodity for that Merchants account, with the ſaid Merchants Money or by his Credit, and the Factor giveth no advice of it to the ſaid Merchant, but doth ſell the ſame Goods again for his own benefit and gain; the Merchant ſhall recover this benefit of the ſaid Factor by the office of

Prior and Conſuls, according to the cuſtome of Merchants, and he ſhall be moreover amerced for his fraud.

If a Factor do ſell another mans Commodity to a man diſcredited, who cannot uſually (as before) buy Commodities at the ordinary price, as other men, and it falleth out that this man breaketh; the Factor ſhall pay for the ſaid Goods, as it ſhall be thought they were worth; unleſs he can prove that he was ignorant of the parties weak Eſtate and Credit, or that he ſold him Goods of his own account alſo, which argueth plain-dealing, or that he had Commiſſion of the other man to deal for him, as if it were for his own proper Goods, as hath been declared. And yet in this caſe he cannot Barter any of the ſaid Commodities for other Commodities, but he muſt have expreſs Commiſſion and Order for it from the Merchant; neither can he transfer or ſet over any Bills Obligatory in nature before declared. For albeit this manner of Commiſſions given to Factors is very large, yet it containeth certain reſtrictions and limitations in every Merchants underſtanding.

Barter.

Bills of Debts.

Cuſtomes. If a Factor ſhall by a falſe entry in the Cuſtom-houſe, either unawares or of purpoſe, conceal part of the Cuſtom, without conſent or privity of the Merchant, whereby the Goods become forfeited to the State; the ſaid Factor ſhall bear the loſs of them, and anſwer the Value thereof unto the Merchant, as they did coſt, if it be for Goods to be tranſported; or as they might have been ſold, if it be for Goods to be imported.

If a Factor or Merchant do colour the Goods of Merchant-ſtrangers, in paying but Engliſh Cuſtoms (although he did bear the adventure of the Seas for the ſaid Goods) he runneth into a Penure, and forfeiteth all his Goods unto the State, and his Body to perpetual impriſonment.

If a Factor by a letter of Advice, or by an invoice of Commodities which the Merchant ſendeth, doth make a ſhort entry into the Cuſtome-houſe, the Goods not entred ſhall be loſt, but the Factor cannot be charged with the ſame.

Prohibited Commodities. If a Factor make return unto a Merchant for the provenue of his Commodities ſold, in prohibited Goods which may not be tranſported, and have no Commiſſion from the Merchant to doe the ſame, he ſhall bear the loſs of thoſe Goods, if they be ſeized upon for the State, or taken as forfeited. But if it be upon Commodities to be imported, the Factor is in no fault; howbeit he ought to give advice to the Merchant, what Commodities are forbidden to be imported or exported, according to the pleaſure of the State which are abſolute Governors in their Havens, Harbors, Ports or Creeks.

Monies. If a Factor commit any unlawfull act by the direction of the Merchant, be it for the tranſportation of Gold or Silver into the parts beyond the Seas, or otherwiſe, and if it happen thereupon that the ſame be taken, the Merchant beareth the loſs: and yet the Factor is ſubject to pay treble damages by the Law, if it be followed within the year; or may be fined for the ſame although it be many years after.

If a Factor do pay Money for a Merchant (without Commiſſion) to another man, it is at his peril to anſwer for it: and if he deliver another mans money at intereſt, and take more then the toleration of the Statute (which is ten in the hundred by the year) whereby the ſaid Statute againſt Uſury taketh hold of him, and the money is loſt; the ſaid Factor is to be charged therewith, and to make good the money unto the Merchant.

Loſt goods. If a Factor having received other mens goods or moneys into his cuſtody be robbed of the ſaid goods and moneys, he is to bear the loſs, and to make good the ſame unto the Merchant; but not in caſe where the unmercifull Elements of Fire and Water ſhall deſtroy the ſaid goods or moneys, or where a Town is ſacked or pillaged: which is always to be born by the Owner or Proprietary of the ſame.

Damnified Commodities. If a Factor buy a Commodity which afterwards becometh damnified by ſome accident or caſualty, whereby the Merchant (for whoſe account he bought the ſame) becometh a loſer; that Factor is not to be charged with any part of the loſs. But if the Commodities were damnified before, then he is to bear ſome part of the loſs, although it hapned to be known afterwards. A Factor bought for a Merchant of *Amſterdam* one hundred Tuns of Allom, which came from *Civita Vecchia*, laden with ſome *Candia* Oile, whereof ſome part was ſpilled upon the ſaid Allom; afterwards the ſame being mingled together, was ſold and tranſported to *Amſterdam*, and there ſold to the Dyers of *Harlem*,

lem, *Amſterdam* and *Rotterdam*, who uſing the ſame, found their Cloth ſtained in divers places; for where the Oile touched, there the colour could not take, ſo that they became great loſers, as appeared by divers Teſtimonies. The Factor did thereupon demand reparation of Damages of him who had ſold him the Allom, and the Merchant did the like of the Factor, for there was above 300 li. loſt: whereupon the matter was much debated amongſt Merchants both here and beyond the Seas, and they did deliver their Parecer or Opinions in writing; and it being found that the Factor had knowledge that ſome Oil was ſpilled upon the Allom, and he nevertheleſs bought the ſame, he was adjudged by the Sentence of Merchants to pay the one half of the ſaid loſs, and the other part was born between the Dyers and the ſaid Merchant of *Amſterdam*; and he that ſold the Allom was cleared and fully paid. So that in theſe caſes the circumſtances and accidents are to be conſidered. The Parecer of Merchants.

If a Factor do receive money for other mens Accounts, which afterwards are decried, or ſome loſs doth happen by Exchanging the ſame, be it upon Copper moneys, or Light gold taken for Merchandizes ſold; every man is to bear that loſs proportionably according to his Sum, and the Factor is to ſuſtain no damage thereby, unleſs it were for falſe Coin by him received, which he is bound to know. Loſs by Money.

If a Factor be required by a Merchant's Letter of Credit to give Credit unto others, he muſt look very preciſely to obſerve the ſame accordingly: which Letter of Credit is either ample, or reſtrained to certain Conditions and Limitations of time, place, perſons, ſums and many other circumſtances. If it be ample, then is it dangerous for the giver of the ſaid Letter of Credit, and may alſo procure a loſs to fall upon the Factor; wherein conſideration muſt be had both ways. Suppoſe A. B. of *London* writeth his letter to C. D. of *Antwerp* in theſe words; *If E. F. of* Amſterdam, *or any other of my Friends there, draw by Exchange upon you any Sums of money, it may pleaſe you to follow his and my Friends order: I will be your warrant for all, and have a care that all ſhall be accompliſhed orderly.* C. D. of *Antwerp* the Factor in this caſe doth accept from time to time many Bills of Exchanges, and payeth them accordingly, and taketh up the money (by the direction of E. F. of *Amſterdam*) for *Spain* and other places, and ſo continueth the ſame for a long time, by way of Rechange from one place to another, upon the ſaid Credit of A. B. of *London*. At laſt this Factor C. D. becometh ſuſpicious, becauſe of this long continuance of money by Exchange and Rechange, and writeth unto the ſaid A. B. of *London*, to know whether he is contented to continue his former Credit by him given to E. F. of *Amſterdam*? A. B. continueth the ſame, but with a limitation to a certain Sum, not knowing what Sum of money the ſaid C. D. was ingaged for the ſaid E. F. of *Amſterdam*, for C. D. gave him no notice of it at that time: hereupon it falleth out that E. F. of *Amſterdam* becometh inſolvent, and being much indebted to C. D. the Factor at *Antwerp*, this Factor requireth his ſatisfaction at the hands of A. B. of *London*, according to the former Letter of Credit. A. B. doth anſwer, That he had reſtrained and limited the ſaid Credit to a certain Sum, which indeed did cut off all former matters, ſeeing C. D. gave him no notice of the moneys owing before, and A. B. was only to anſwer for the money which was taken up by the ſecond Letter of Credit, according to the Sum limited; otherwiſe A. B. had been cleared of all. But if C. D. did continue theſe moneys by Exchange and Rechange upon the Credit of A. B. and the Factor (with whom he had correſpondence) doth become abſolvent, and thereby C. D. the Factor is damnified, and payeth the moneys running by Exchange, or is bound to pay the ſame; this Factor is to be ſaved harmleſs by A. B. becauſe he took up or cauſed to be taken up the ſaid moneys originally; ſo that his Credit was the efficient cauſe of it, and the Factor is to be regarded herein in all reaſon. Letter of Credit. Exchange and Rechange. Limitation of Letters of Credit. The efficient cauſe alwaies to be regarded.

If a Factor do accept Bills of Exchange of a Merchant, with order to Rechange the ſame again upon him, or to take it up by Exchange for another place where he the ſaid Factor ſhall find it to be for the moſt benefit of the Merchant; if this Factor take up the ſame according to his beſt skill and knowledge, although it be found contrary to the Merchants intention, the Factor is not to be charged, and the Merchant is to ſave him harmleſs for the Principal, with Exchange, Rechange, and all charges of Factorage.

If a Factor do make over money for another mans Account by Exchange unto another man or Merchant, before he hath notice that this Merchant is broken, and the Bills of Exchange are not due; this Factor hath Authority to countermand the payment of this money, although the party to whom this Bill of Exchange is directed had accepted the ſame. And if the ſaid party ſhould pay the ſame before it was due, he is to repay the ſame again to the ſaid Factor, as having paid it to his own wrong, contrary to the cuſtom of Merchants in Exchange.

Fraighting of Ships.

If a Factor do fraight a Ship for ſome voiage to be made, going and coming, for a Merchants Account, and by his Commiſſion and order, whereof a Charter-party of fraightment is made by Indenture between him and the Maſter of the Ship; this Factor is liable for the performance thereof, and to pay the fraight of all things accordingly. But if the Ship be only fraighted outwards, and the Factor ladeth the ſame with ſome goods, then theſe goods are liable for the fraight, and the Maſter can demand nothing of the Factor by the Charter-party, but muſt look to be paied by the party that receiveth the goods, according to the Bill of Lading, whereby it is conditioned that the fraight ſhall be paied upon the receit of the ſaid goods. And ſo is it alſo if a Ship be fraighted to go to divers places, as it were bound from one place to another, and to be free in the laſt place of his diſcharge: For the Maſter muſt ſtill have an eye to be ſecured by goods, unleſs there were an expreſs condition made in the Charter-party to the contrary, or that the Ship were fraighted by the great for a certain ſum of money to be paid by an agreement.

Bills of lading.

If a Factor do fraight a Ship for another man, or for his own Account, and when it comes to the place appointed to unlade, there are no goods to relade the ſame, or there wanteth money for the Lading thereof; if the Merchant do not ſtay out all his days of demourer agreed upon by the Charter-party of fraightment, and make a proteſt againſt the party that he was conſigned unto, to give him his Lading within that time, but cometh away before that time be expired, and although he maketh a proteſt for that he is not laden; yet the Factor is to pay him no fraight at all, unleſs for the fraight outwards it were conditioned by the Charter-party. But if the Maſter do ſtay out his time, then the Factor is to anſwer the fraight, although the Maſter had laden his Ship with Salt for his own Account: for if the ſaid Ship had been laden only with Salt by the Merchant, which it may be would not pay half the fraight, yet the Factor or Merchant may at their pleaſure abandon the ſame to the Maſter for his fraight, and the Maſter can demand no more of the Factor by the Charter-party. But if the Maſter doth take in Salt, and lades his Ship by his own means before the days of demourer are expired, and that by ſome condition made with the Factor, he may claim fraight; then the Factor is to have the benefit of the Salt in defalcation of the ſaid fraight.

Proteſt for not lading.

Goods to be abandoned for the fraight.

If a Factor do fraight a Ship for a Merchant, and afterwards the ſaid Ship is taken to ſerve the State for ſome few days, within the time agreed upon for the lading, and hereupon the Merchant diſclaimeth the fraighting of the ſaid Ship, albeit the Factor did proceed to lade the ſame; in this caſe the Factor ſhall not bear any loſs, but what damage ſhall be adjudged to the Maſter, the Merchant is to ſave the Factor harmleſs of it.

If a Factor do hire a Ship by the moneth for another Merchant, or for his own Account, and ladeth the ſame being ready to depart; afterwards the State makes a general Embargo or reſtraint upon all Ships for a time; the Maſter cannot demand any fraight of the Factor for and during the ſaid time of arreſt: and if the Ship be unladen again, and imploied in the States ſervice, the Factor is free of all agreements or covenants with the Maſter.

Money given for fraighting.

If a Factor do receive a ſum of money of the owner of a Ship, in conſideration that he fraighteth the ſaid Ship for a voiage, promiſing to repay the ſaid money at the return of the ſaid voiage; if the ſaid Factor hath fraighted this Ship for another mans Account, this Merchant is to have the benefit of this money during the time; and if the Factor conceal the ſame, he is to repair the damage thereof, which is to be conſidered both for the intereſt, and adventure of the Seas, for the ſaid owners bear the ſame: and it is ſuppoſed that the Merchant would have aſſured ſo much the leſs, or (by employing that money towards the lading of the Ship) he ſhould disburſe ſo much money leſs to make

the

the ſaid voiage: and it may be thought, that in regard of that money the fraight is made the greater, whereof the ſaid owners of the Ship have had a Conſideration by disburſing the ſame.

If a Factor be required to make Aſſurance for a Merchant upon a Ship or Goods laden for a certain voiage, and have moneys in his hands to pay for the *Premio* or the price of Aſſurance, (as hereafter ſhall be ſpecified) and this Factor doth neglect the ſame, and giveth no notice of it to the Merchant, who might have made Aſſurance in another place, and the ſaid Ship or Goods do periſh at the Seas; this Factor is to anſwer the damage, unleſs he can give ſome ſufficient reaſon for the non-performance of the ſaid Order or Commiſſion. Aſſurances.

If a Factor having made Aſſurance upon goods laden, which afterward are taken by the Enemy, maketh any compoſition with the Aſſurers for the ſame, without Order or Commiſſion for it, he is to anſwer the whole Aſſurance to the Merchant. A Merchant cauſed a Ship to be fraighted and laden with Commodities for *Conſtantinople* by a Factor of *London*, himſelf dwelling at *Antwerp*, and being a Subject to the King of *Spain* in the late wars, cauſed 2000 li. to be aſſured at *London* upon the ſaid goods: the Ship and goods were taken by the Gallies of *Sicily* and brought to *Palermo*, where it was proved that the goods did appertain to the King of *Spain* his Subjects, but that there was 2000 li. aſſured at *London* by Engliſh Merchants, their Enemies in thoſe days; pretending thereupon to take the ſaid goods for forfeited, or ſo much of them as ſhould amount to the ſum ſo aſſured. Hereupon the Aſſurers having intimation from the Factor of it, deſired to make ſome compoſition, to avoid that danger, whereby the goods alſo might be ſooner cleared, and the poſſeſſion obtained for the Owner and Proprietary thereof, which was the Merchant of *Antwerp*, wherein Expedition was required. The Factor in regard of the ſaid Expedition, did not ſtay to receive an anſwer from the Merchant what he ſhould doe, but maketh a compoſition with the Aſſurers for 60 li. for the 100 li. to be paid inſtantly. The goods were afterwards all recovered, whereof ſo much as had been aſſured was formerly relinquiſhed unto the Aſſurers. So that the Factor did bear the adventure to loſe 2000 li. for ſome 1200 li. which he had received, if the goods had not been recovered: and therefore the ſaid Factor took to himſelf the benefit of this compoſition, by the advice of the experienced Merchants. Compoſition made without order.

If a Factor by error of Account doe wrong unto a Merchant, he is to amend and make good the ſame, not only for the Principal, but alſo with the Intereſt for the time. So on the contrary, if a Factor to his own wrong have forgotten to charge the Merchants Account with ſome parcel paid out for him, or made over by Exchange; the Merchant is to anſwer for it with Intereſt for the time. In theſe preceding obſervations are compriſed all other Caſes of differences which may happen between Factors and Merchants. Accounts.

Concerning the danger and adventure of Letters of Mart, or Contre-mart, *ſive jus Repriſaliarum*, or Letters of Marque, every one knoweth that men having theſe Commiſſions or Letters from their Superiors are very vigilant in all places to ſurpriſe Merchants Ships and Goods; for in this, one extremity doth enforce another extremity. When a man is oppreſſed with Robbery, Spoils and Violence on the Seas, by men (falſly profeſſing friends) in ſuch ſort, that no Petition, Interceſſion or Travel, can procure a man right; but that the Subject of one State hath open denial of Juſtice, or Reſtitution of Goods cannot be had at the hands of a Subject of another State, nor of the Superiours themſelves, who ſhould ſuppreſs injuries and wrongs: then (becauſe ſuch unjuſt dealings do import juſt cauſe of Hoſtility and Warfare) may theſe Letters of Mart be procured, to the end men may have Reſtitution or Recompence of their loſſes, eſpecially, becauſe their Proceedings ſeem to denounce a War without any Proclamation; ſhewing unto other Nations the like diſtaſtful favours as they ſhew unto us, which are allowed to be done by Cuſtomes, Reaſons, and alſo by Statute-Law in *Scotland*, and afterwards in *England*: the Aſſurers therefore cannot be favoured herein. Letters of Mart.

But as for the Price of Aſſurance or *Premio* (as the *Spaniards* call it) it is differing in all places, according to the ſituation of the place, and the times either of War or Peace, or danger of Pirates, men of War, or Rocks and unacceſſible places, ſeaſons of *Premio.*

the year and ſuch like: and the ſaid *Premio* or Aſſurance was never leſs then from *London* to

- *Amſterdam*, *Middelborough*, *Roan*, *Diepe*, *Edinborough*, *Hamborough* — At 3 *per Cent.*
- *Bordeaux*, *Rochel*, *Lubeck*, *Denmark*, *Copenhagen* — At 4 *per Cent.*
- *Barbary*, *Lizbon*, *Biſcay*, *Ireland*, *Dantzick*, *Riga*, *Revel*, *Stockholm*, *Sweden* — At 5 *per Cent.*
- *Sevil*, *Gibraltar*, *Malaga*, *the Iſlands* — At 6 & 7 *per Cent.*
- *Legorn*, *Civita Vecchia* — At 8 & 9 *per Cent.*
- *Wardhuyſe*, *Ruſsia*, at 9 *per Cent.*
- *Venice*, at 10 *per Cent.*
- *Sancto Domingo*, 11 *per Cent.* and 12 *per Cent.*
- The *Eaſt-indies*, at 15 *per Cent.* nay both for going and coming, hath been made at 20 in the Hundred.
- All other places accordingly.

Of the *Denomination*, *Diviſion* and *Valuation* of *Monies* of divers Countries, as well Imaginary as Real and Subſtantial, whereupon Exchanges are made by Bills.

In England.

England. CConcerning ordinary Golden Coins, they are the unite pieces of 22 ſhillings, the half of 11 ſhillings, and the Crowns or quarters of 5 ſhillings 6 pence, and the ½ 2 s. 9 d. and the 5 pieces coined at 4 s. making 22 s. with the Roſe and Thiſtle, the Laureat King *James*, of 22 Carrats fine of 20 s. and the half pieces with allowance. A Noble is 6 s. 8 d. or the third part of a pound ſterling. Of Silver Coins, there is the Crown of 5 s. and the half-Crown of 2 s. 6 d. the Shilling of 12 pence, the 6 pence, the 4 pence or groat, the three-pence, two-pence, three-half-pence, the penny and half-penny of ſterling Silver, and the farthing of Braſs, Lead and Peuter.

All Exchanges are made upon the Pound ſterling of 20 s. containing in weight 4 ounces, and 12 pence to the Shilling, for *Germany*, the *Low-Countries*, and other places of Traffick: And for *France* upon the French-crown: For *Italy*, *Spain* and other places, upon the Ducat; or for the Dollar and Florin in ſome places, according to the cuſtome of the place.

In Scotland.

Scotland. Is the Croſs-dagger piece of 11 ſhillings, and the half of it, and their Rider of 10 s. 6 d. and for their Silver Coin, the Mark piece valued at 13 ⅓ d. in *England*, and the half of the ſame, as alſo ſix ſmall pieces of above 2 pence for the ſaid Mark.

Exchanges at *Edinborough* are made upon the Mark piece of Silver, which is valued in

England

England at 13 ⅓ pence, being otherwiſe 13 ⅓ penny, or 13 s. 4 d. *Scotch*: So one Mark and a half *Scotch* is 20 s. *Scotch*, and 20 pence ſterling is one pound *Scotch*, which is 12 to one. The 18 pieces of 20 s. are by the ſaid valuation 20 s. 3 d. and the taker up of the money at *London* payeth for 12 d. the ſaid Mark of 13 ⅓ pence, or 2 or 3 moneths time in *Scotland*, as they can agree.

In Ireland

The 15 ſhillings ſterling make 20 s. *Iriſh*, and the Silver harp of 9 pence ſterling is there currant for 12 d. and the moiety thereof accordingly, and the aboveſaid Gold Coins are currant as in *England*, or in ſterling reduced into their *Iriſh* moneys, one third part more: So that the 20 s. piece Laureat King *James*, is there 4 Nobles, and all other diviſions of it accordingly. So the *Engliſh* ſhilling is 16 d. *Iriſh*, and the parts of it accordingly. Whereupon Exchanges are made, with allowance of 6 d. or 8 d. upon every pound of 20 s. ſterling payable at *London*. *Ireland.*

In the Netherlands

As in *Flanders*, *Brabant*, *Holland* and moſt part of the *Low-Countries*, they keep their Accounts by 20 s. Flemiſh, every ſhilling 12 Deniers or pence, which they reckon alſo by Guilders and pound Tournois of 20 Stivers or 40 Groats Flemiſh, whereof 6 called Guilderne or Florins make the pound Flemiſh of 20 s. or 10 of thoſe Guilders make a pound Sterling currant money; 12 pence Sterling make 10 ſtivers or 20 groats Flemiſh. or 33 s. 4 ſtivers Flemiſh is the *Par* of 20 s. ſterling. *The Netherlands.*

In Germany

They make all their moneys by the account of Batſen, every Batſen of two *Albus* or four Creutzers, every Creutzer of 4 pence, Coining pieces of 2, 3, 6, and 12 Creutzers, and every penny is 2 Hellers. Beſides thoſe Coins they have Bohemici, Groſſes, Lion pieces, Snubourgh, Blaphart, Shillings, Teſton, Kopſtuck, demi-teſton or half a Kopſtuck. And then there is Rixdoller, Golden doller, and florin or Rixguilder: The ordinary Golden Coins are gold-Guilders, Ducats and Roſe-nobles, *&c.* *Germany.*

a Ducat is 2 Rixdollers, which is about 9 ſhillings ſterling.
a gold Guilder is 2 Rixguilders——or 6 ſhillings ſterling.
a Rixdoller is 1 Guilder and a halfe—or 4 ſhil. 6 d. ſterling.
a golden Doller is 4 Teſtons——or 4 ſhillings ſterling.
a Guilder or Floren is 15 Batſen——or 3 ſhillings ſterling.
a Mark Lups is 2 Marks Snuds——or 1 ſhil. 6 d. ſterling.
a Mark Snudens is 8 ſhillings Lups—or 9 pence ſterling.
a Shilling Lups is 3 white peny, or 12 d. or 1 ⅙ d. ſterling.
a Kopſtuck or Teſton is 5 Batſen——or 1 ſhilling ſterling.
a Batſen is——4 Creutzers—or 2 ⅖ penny ſterling.
a Shilling, a Blaphart, a Bohemici } is 3 Creutzers the piece or 1 ⅘ penny ſterling.
a Creutzer is 2 Lion pieces 4 d. or ⅗ parts of a penny ſterling.
90 Creutzers is a Rixdoller.
60 Creutzers is a Florin.
a Penny is 2 Hellers——or ⅗ parts of a Farthing.

This Reduction *of ſterling money is according to the currant valuation, and not according to the* Par *of every Coin in Specie.*

At *Augſpurg* the Exchange is made upon the Rixdoller of 90 Creutzers, at 3 weeks or 14 days ſight after the Bill preſented.

At *Franckford* they reckon upon the Guilder of 60 Creutzers, and their Exchange is made upon the Doller of 90 Creutzers, payable in the two yearly Faires or Marts, the one the week before *Eaſter*, and the other in the beginning of *September*, to continue all the month.

At *Norimberg* the Exchange is made upon the ſaid Rixdoller of 90 Creutzers, and many times upon the Florin of 60 Creutzers, which they alſo divide into 20 ſhillings,

and every ſhilling twelve pence, or three Creutzers, to keep their Accounts by.

At *Vienna* they reckon by Guilders or Florins of 8 s. at 30 d. to the ſhilling, and 2 Hellers to the penny, and Exchange is made thereupon.

At *Breſlaw* and *Lipzick* they reckon by Marks of 32 Groſſes, of 12 Hellers to the Groſſe, and they Exchange by 30 Florins Breſlo's, to have at *Vienna* 34 Florins, or at *Norimberg* 32 Florins.

At *Ulm* they reckon by pounds of 20 s. at 12 Hellers to the ſhilling, and their Exchange is made upon the Doller of 90 Creutzers.

At *Colen* by Dollers of 90 Creutzers for Accounts and Exchanges.

At *Embden* they reckon by Guilders, and Exchange upon the Rixdoller; but from *London* hither and thither upon the pound ſterling of 20 s.

At *Hamborough* they account by Marks of 16 s. Lubiſh, of 12 d. to the ſhilling. Exchanges for *London* upon 20 s. ſterling, and for other places upon the Rixdoller.

In *Pomerania* they reckon by Marks of 16 s. Snudens, and the Exchange is upon the Rixdoller of 32 ſhillings of 2 Snudens.

In *Dantzick* they keep their account in *Poliſh* Guilders of 30 Groſſes every Guilder, at 18 d. to a Groſſe. They buy with the great Mark of 60 Groſſes, or with the little Mark of 15 Groſſes, alſo by ſcoc of 3 great Marks; and they Exchange upon the Florin *Poliſh*, or upon the Pound *Flemiſh*, payable at 14 days or a month.

Lieland. At *Riga* they buy by Dollers or Florins *Poliſh* of 18 Farthings, whereof the 11 make 10 Dollers: but their Exchange is made upon the Rixdoller.

In Bohemia

Bohemia. Exchanges are made upon the Doller and twenty four Bohemicos.

In Hungary

Hungaria. They reckon by Guilders of 10 s. at 30 d. and by Florins of 20 s. and 12 d. to the ſhilling, and Exchanges are made upon their Ducats of 3 Florins.

In Sweden

Sweden. They reckon by Marks, whereof 8 make a Doller or 3 ſhillings *Engliſh*, and 2 Marks make a Clipping of 9 d. ſterling.

In Denmark

Denmark. They reckon upon Marks of 16 s. Exchange upon the Doller.

In Poland

Poland. Their Accounts are made by Marks, and the Exchange upon the Doller, and alſo upon the Florin of two Marks.

In Ruſsia

Ruſſia. They have ſmall Coin called Dengen, whereof 320 pieces weigh but a Mark of 8 ounces. They Exchange upon the Doller of *Germany*; but for *London* upon their Keble, which is double ducat, accounted to be a Mark ſterling, or 13 s. 4. d.

In Italy

Italy. At *Rome* they keep their accounts by Ducats di Camera of 20 s. at 12 d. Their Exchange is alſo made upon the ſaid Ducat di Camera, which for *Lyon* are made payable by Marks d'or, or of Gold ſo called, but are imaginary.

At *Milan* they keep their accounts by ducat Imperial, divided by 20 s. at 12 d. and Exchanges are alſo made upon the ſaid ducat, accounting 80 s. to the ducat Imperial. But all their buyings are made by a ducat currant of 120 ſhillings.

At *Venice* they account by pound *Flemiſh* of 10 ducats, of 24 groſſe, dividing it into 20 s. at 12 d. alſo by the ducat of 124 s. called *Ducato di Banco* or currant, and thereupon Exchanges are made.

At *Florence* they account by Crowns of 20 s. at 12 d. the ſhilling, or by a ducat called Largo or Scripto in Banco for Exchange, Florin is 24 Quatrinii.

At *Genua* all accounts and exchanges are made by Crowns of 60 s. divided by 20 s. and 12 pence the s.

At

At *Verona* and *Luca* Exchange is made upon the ducat of 93 s. and they make their accounts by 20 s. and 12 d. to the ſhilling.

At *Naples*, as alſo in *Calabria* and *Puglia*, they account by ducats, Taries and grains: the ducat is 10 Carlini, a Tari is 2 Carlini or 2 Royals, and Exchanges are made hereupon for the moſt places of *Italy*; but for *Lyon* they exchange by number, as 125 ducats for 100 crowns.

At *Ancona* Exchange is made on the ducat of 21 groſſes, which is *in ſpecie* 23 groſſes, and is alſo 14 Carlini of 6 Bollidini for a Carline.

At *Bologna* they account by Piaſtra or pound of 20 Bologneſi: they Exchange upon the ducat of 4 Piaſtri.

At *Palermo* in *Sicily* the ducat is 13 Tari of two Carlini the Tari.

The 5 Royals of *Spain* are 6 Tari: they account by ounces of 30 Tari, to 20 grains every Tari, and every grain of 6 piccolie: and their Exchanges are made upon Florins of 6 Tari.

In France,

At *Lyon*, *Paris* and *Roan*, &c. all their accounts are kept in *French* Crowns of 60 Soulx, or 3 pound *Tournois*, and their Exchanges are made thereupon, unleſs it be for ſome places in *Italy*, where they exchange for Number, to have ſo many Ducats for ſo many Crowns of the ſum, but not *in ſpecie*, which is altogether imaginary; yet reſpecting Value or Par the ſaid Crown of 60 Soulx or 3 pound *Tournois* is ſterling 6 s. *France.*

In Spain,

At *Sevill*, *Madrid*, *Caſtile*, and other places, their accounts are kept by Malvedies, whereof 375 are eſtemed to make a Ducat of Exchange of 11 Royals, every Royal is 34 Malvedies, and ſo maketh but 374. Others keep their account by the ſaid Royal, and their Exchange is made upon this imaginary Ducat of 375 Malvedies, (or 5 s. 10 d. ſterling) to be paid in Bank with 5 upon the 1000, which is the Salary of the Banker, or without the Bank to be paid without the ſame. *Spain.*

In *Arragon*, *Barcelona*, *Valentia*, *Saragoſa* and *Catalonia*, the Royal of Plate is 23 Dinero's, and the Ducat is 12 Royals, whereupon they make their Exchanges: and their accounts are by 20 s. at 12 d. the Shilling, for every Ducat of 12 Royals or 6 s. 6 d. ſterling as aforeſaid: the Royal accounted at 6 $\frac{1}{2}$ d.

In Portugal,

At *Lizbon* they keep their accounts by Mill Reas, whereof 400 Reas make a Ducat, *alias* Cruſado. Mill Reas is 22 Royals of 10 Teſtons, every Teſton is 100 Reas. There is alſo Teſtons of 4 Vintains, the Royol is 2 Vintains, and the Exchange is made upon the Ducat of 400 Reas, or 5 s. ſterling. *Portugal.*

In Turky.

At *Aleppo*, *Tripoli* and *Conſtantinople*, by Sultanees of 120 Aſpers, or Dollers of 80 Aſpers: every Aſper is 10 Macharines. *Turkey.*

In Egypt,

At *Alexandria* they account by Ducats. There is a ducat *de Pargo* making 3 ducats of *Venice*, alſo *Italian* ducats of 35 Maids, and the *Venice* ducat is better and maketh 40 Maids. *Egypt.*

In Barbary

The accounts are kept and commodities are ſold by a ducat of 10 ounces to the ducat, and 8 eighths to the ounce, valued at 12 d. ſterling. *Barbary.*

A *Table* of the *Names, Weight* and *Valuation* of the moſt uſual *Gold-coins* in Chriſtendom.

A Table of the Names, Weight and Valuation of Gold Coins.

	pence.	grains.	ſhil.	pence.
Great Sovereign — *weigheth*	10	— *valued at*	33	s.
Double Sover. K. H.	8.	1.	22.	—
Double Sover. Q. E.	7.	7.	22.	—
Royall	4.	23.	16.	6.
Half Royall	2.	1 d.	8.	3.
Old Noble	4.	6.	14.	8.
Halfe Noble	2.	3.	7.	4.
Angel	3.	8.	11.	—
Halfe Angel	1.	16.	5.	6.
Salute	2.	5.	6.	11. ob.
Two parts of Salute	1.	11.	4.	7.
George Noble	3.	—	9.	9. ob.
Halfe George Noble	1.	12.	4.	11. q.
Firſt Crown K. H.	2.	9.	6.	11. ob.
Baſe Crown K. H.	2.	—	5.	6.
Sover K. H. beſt	3.	14.	11.	8. ob. q.
Sover K. H.	4.	—	11.	—
Edward Sover.	3.	15 d.	11.	—
Elizabeth Sover	3.	15 d.	11.	—
Elizabeth Crown	1.	9.	5.	6.
Halfe Crown		16 d.	2.	9.
Unite	6.	12.	22.	—
Double Crown	3.	6.	11.	—
Britain Crown	1.	1.	5.	6.
Thiſtle Crown	1.	7.	4.	4. ob. q.
Halfe Crown		9 d.	2.	9.
Croſs Dagger	3.	6 d.	11.	—
Halfe Croſs Dagger	1.	15.	5.	6.
Roſe Royal	10.	21.	33.	—
Spur Royal	4.	10 d.	16.	—
The Angel	2.	23 d.	11.	—
Halfe Angel	1.	11 d.	5.	6.

The Ancient *Names, Weight* and *Value* of forain Gold-coins.

	weigheth	d.	grai.	ſhill.	d.
Unicorn of Scot.	2.	10.		6.	—
Scotiſh Crown	2.	5.		6.	—
French Noble	4.	16.		13.	4.
all ſorts of Fren. Crow.	2.	5		6.	—
Flanders Riders	2.	6.		6.	6.
Gilders Riders	2.	2.		3.	6.
Philips Royal	3.	10		10.	—
Philips Crown	2.	5.		5.	—
Collen Gilden	2.	2.		4.	8.
New And. Gilden	2.	2.		5.	—
Flanders Noble	4.	10.		12.	—
Halfe Fland. Noble	2.	6.		5.	—
Flanders Angel beſt	3.	6.		9.	—
Flanders Royallorke	3.	10.		10.	—
Carolus Gilden	1.	12.		3.	6.
Flanders Royall	2.	6.		5.	—
Saron Gilden	2.	2.		4.	8.
Flanders Crown	2.	5.		6.	—
Philips Gilden	2.	3.		4.	2.
Halfe Philips Gilden	1.	1.		2.	1

	weigheth	d.	grai.	ſhill.	d.
Golden Lion	2.	16.		7.	8.
$\frac{1}{3}$ *parts of Golden Lion*	0.	21.		2.	5.
$\frac{2}{3}$ *parts of Golden Lion*	1.	19.		4.	11.
Davids Guilder	2.	2.		4.	0.
Horn Guilder	1.	12.		4.	11.
Old under Guilder	2.	3.		4.	10.
Cruſa. long Croſs	2.	6.		6.	—
Cruſa. ſhort Croſs	2.	6.		6.	2.
Milreys	4.	20		13.	4.
Halfe Milreys	2.	10.		6.	8.
Portague 1 ounce	2.	16.		68.	—
Golden Caſtile	2.	23.		8.	10.
Ducket of Aragon	2.	6		6.	6.
Hungary Ducat	2.	7.		6.	4.
Double Piſtolet	4.	9.		11.	8.
Single Piſtolet	2.	4 d.		5.	10.
Ducket of Florence	2.	5.		6.	4.
Double Ducat	4.	11.		13.	—
Single Ducat	2.	6.		6.	6.
Double Ducat of Rome	4.	13.		12.	8.

The price of Gold.

The Prices of Gold which the bringers in of Forrein Gold ſhall receive at the Mint.

For an ounce of French Crowns being twenty two Karacts fine — li. 3. 6 s.
For every ounce of Spaniſh Piſtolets 21 Karacts $3\frac{1}{2}$ grains fine — li. 3. 6 s.
For Ducats of Spain 21 Karacts, 1 Grain fine at leaſt the ounce — li. 3. 8. 8 d.
For Milreas Cruſado long Croſs, Cruſado ſhort Croſs the ounce li. 3. 6. 2 d.
For Hungary Ducats being 23 Kar. 1 grain fine at leaſt the ounce li. 3. 9. 2 d.
For the Checken of Venice, 23 Kar. 2 grains fine at leaſt *per* ounce li. 3. 10 s.
For Barbary Gold being 23 Kar. & di Grain fine at leaſt the ounce li. 3. 9 s.
For Sultains being 23 Karacts, 1 Grain fine at leaſt — li. 3. 8. 8 d.
For all other Gold being 22 Karacts fine the ounce — li. 3. 6 s.

And being finer, a greater price according to that rate, and being courſer a leſs, ſo that the bringer in ſupplie the leſs fine with the more fine, in ſuch ſort that in the total it maketh good the ſame rate of 22 Karacts fine.

The price of Silver.

The price of Silver, which the bringers in of Forrein Silver ſhall receive at the Mint.

For the ounce of Spaniſh Silver money of Sevill — 5 s.
For the ounce of Mexico money — 4 s. 10 d.
For ingots of Silver, being 11 ounces 2 d. weight fine according to the Standard of England the ounce — 5 s.

And for other Silver of more fineneſs, a better price according to that rate, and for courſer a leſs: ſo that the bringer in ſupply the leſs fine with the more fine, in ſuch ſort that in the total it makes good the ſaid rate of 11 ounces 2 d. weight fine, according to the Standard of England.

Thus

Thus much of Money. *Now for the* Diſtinction *and* Calculation *of* Weights. Of Weight.

After a Statute made *Anno* 11. H.7. there ought to be but one ſort of Weight: as 24 barley-corns dry and taken out of the midſt of the Ear do make a penny weight, 20 of thoſe penny weights make an ounce, and 12 ounces a pound of Troy weight, by which is weighed Bread, Gold, Silver, Pearls, Silk and ſuch like. But commonly there is uſed another weight called Haberdupoiſe; in which 16 ounces make a pound. And beſides theſe two ſorts of weights there is a third, which is called a hundred, halfe a hundred, a quarter, and a halfe quarter, *&c.* the hundred being 112 pound Haberdupois weight, ſo that one pound of this makes 17 ounces and $\frac{2}{17}$ parts of an ounce.

penny. ounce. pound Troy. pound Haberdupois. hundred or centos.

A Rove is 25 pound Haberdupois.
A Tod of Wooll is 28 pound Haberdupois weight.
A Stone is halfe a Tod: 26 Stone is limited by the Statute to be a Sack of Wooll.
A Clove containeth 8 pounds, 32 of which Cloves make a Wey, or 256 pounds, that is 12 ſcore and 16 pounds of Suffolk Cheeſe, and a barril of Suffolk Butter; but the Wey and Barril of Eſſex Cheeſe and Butter containeth ſixſcore and ſixteen pounds Haberdupois weight.
A Tun of Allom containeth 20 hundred weight.
A Fodder of Lead containeth 19½ *Centos* or hundred weight.

a Rove. a Tod. a Stone. a Clove. a Wey. a Tun. a Fodder.

The leaſt Weights *which the* Apothecaries *uſe in their Phyſical Compoſition and mixture of medicine is a* Grain.

20 whereof make a Scruple, thus charactered ℈.
3 Scruples make a Drachme, thus charactered ʒ.
8 Drachmes make an Ounce, thus charactered ℥.
16 Ounces make a pound, thus charactered lb.

a Grain. a Scruple. a Drachme. an Ounce. a Pound.

Now of weights are made other Meaſures both for Grain and Liquor: For a pound in Troy weight maketh a pint in Meaſure, ſo that 8 pound or 8 pints do make a Gallon; halfe a Gallon is named a Pottle, and halfe a Pottle is called a Quart, which containeth two Pints. Beſides and above a Gallon is the next meaſure a Firkin; then the Tertian, a Kilderkin or halfe a Barrel, and a Barrel. And by theſe Meaſures are ſold commonly Ale, Beer, Wine and Oile, Butter and Sope, Herrings and Eeles. Of Liquid Meaſures.

a Pint. a Gallon. a Pottle. a Quart. a Firkin. a Kilderkin. a Barrel.

But as theſe be unlike things, ſo the Meaſures *of their* Veſſels *do differ, for the* Meaſures *of them all are as followeth.*

Of Ale, Sope and Herrings, the Firkin containeth 8 Gallons, the Kilderkin once as much as the Firkin, and the Barrel once as much as the Kilderkin, which is 32 Gallons.

Of Beer, the Firkin containeth 9 Gallons, and ſo the Kilderkin and Barrel accordingly, which is 18 and 36 Gallons.

Moreover the Statutes do limit the weight of every of thoſe three Veſſels being empty, for Sope to be 26 pounds for a Barrel, 13 pounds for a half Barrel, and 6½ pounds for a Firkin.

Herrings are ſold by the Tale, 120 to the hundred, ten thouſand to the Laſt, which is twelve Barrels. Cattel and Nailes by 6 ſcore to the hundred.

a Tale. a Laſt. a Hundred.

Salmon and Eels have a greater meaſure, the Butt holdeth 84 Gallons, the Barrel containeth 42 Gallons, the halfe Barrel and Firkin accordingly, 21 and 10½ Gallons.

a Butt.

Now as for Wine and Oile Veſſels, they are ſeldom ſmaller then Hogsheads, which are of 63 Gallons: Every Hogshead is two Barrels, the Barrel accounted for 31½ Gallons; the Tertian holdeth 84 Gallons, the Runlet 18½ Gallons, the Pipe 126 Gallons, and the Tun 252 Gallons: a Butt is about the half of a Tun, *&c.*

a Hogshead. a Barrel. a Tertian. a Runlet. a Pipe. a Tun. a Butt.

A Table of Weights, shewing what a hundred at *Antwerp* produceth in other places, and the second Column what 112 *English* lb.

A		
Antwerp	100	107¾
Amsterdam	95	102¼
Augspurg	98	105½
Apulia	147	158¼
Ancona	147	158¼
Aquila	143	154
Avignon	115	123¾
B		
Bruges	103	110¾
Bremen	96	103¼
Breslaw	118	127
Basil	94	101
Bern	94	101
Bothen in Tirol	123	132¼
Busin	101	108¾
Barcelone	112	120½
Berry in France	95	102¼
Bordeaux	93	100
Bayone	115	123¾
Bisancon in Burgu.	95	102¼
Bressa	145	156
Bologne	130	140
C		
Colen	100	107½
Costnitz	100	107½
Cracow in Poland	118	127
Canaries	102	109¾
Cadiz in Spain	102	109¾
Carthagena	102	109¾
Castilia	101	108¾
Calis in France	92	99
Como	145	156
Civita Vecchia	97	104¼
Calabria	160	172¼
Cremona	147	158¼
Candia	109	117¼
Corfu	118	127
Cartago	118	127
D		
Dantzick	120	129
Denmarke	93	100
Diepe	90½	97¼
E		
Embden	96	103¼
Elbing	120	129
F		
Franckford	92	99
Ferrara	141	151¾
Florence	143	154
G		
Gaunt	103	110¾
Gratz in Stiria	63	67¾
Gran	192	206¾
Geneva	92	99
Genua	148	159¼
H		
Haerlem	95	102¼
Hamborough	96½	104
Hungary	95	102¼
I		
Inpernsia	141	151¾
K		
Koningsberg	125	134¼
L		
Liege	100	107½
Lubeck	98	105½
Leipzick	100	107½
Lintz	83	89¼
Lublin	112	120½
London	104	112
Lizbon	102	109¾
Lion	110	118¼
Luca	130	140
M		
Madera	103	110¾
Mayorca	112	120½
Montpelier	115	123¾
Marseilles	117	128
Millane	145	156
Mantua	144	155
Mexo pontho	121	130¼
N		
Nurenberg	92	99
Narbona	115	123¾
Napoli	147	158¼
Naples in Romania	81	87¼
P		
Passaw	99	106½
Prague in Bohemia	88	94¾
Posen	116	125
Paris	95	102¼
Perpignan	115	123¾
Parma	124	133¼
Pisa	148	159¼
Palermo in Sicilia	155	167
Placenza	144	155
Pathos	81	87¼
R		
Regenspurg	91	98
Rensichtenbergh	112	120⅝
Revel	97	104¼
Riga in Livonia	111	119½
Roan	92	99
Rochel	92	99
Rhegio	141	151¾
Rome	131	141
Recanate	144	155
Ravenna	144	155
Ragusa in Sclavo.	76	81¾
S		
Staden	96	103¼
Strasburg	95	102¼
Saltzburg	143	154
Sweden	97	104¼
Scotland	88	94¾
Sevil	102	109¾
Siena	145	156
Salonick	177	190½
Sentery	90	106½
Spaluta	60	64½
Salura	75	80
T		
Ternate	102	109¾
Tolose in Aragon	149	160½
Tornipe	151	162½
Tousa	115	123¾
Turin	148	159¼
V		
Ulm	100	107½
Valentia	148	159¼
Verona	141	151¾
Vincenza	139½	150¼
Venice piso picolo	156	168
Venice alla grossa	98	105½
Volena	63	67¾
Vahona	118	127
Vienna	83	89¼
W		
Wittenbergh	101	108¾

The Difference of the Ship Pounds.

A Ship Pound in *Swethland* of li. 400 is at *Antwerp* 333 li. and at *London* li. 429¾

At *Riga in Liefland*	400	lb.		lb.	258		li. 375
Dantzick	300	lb.		lb.	250		li. 260½
Lubeck	280	lb.		lb.	285		li. 297¼
Hamborough	280	lb.		lb.	290		li. 301½
Amsterdam	300	lb.		lb.	316		li. 328½

And

And as of Weights there did spring the liquid measures, so of the same springeth dry measures, as Pecks, Bushels, Quarters and such like, whereby are measured Corn and all sorts of Grain, also Salt, Lime, Coals, *&c.* and this is the order and quantity of them. Two Gallons is the measure of a Peck, four Pecks make a Bushel, eight Bushels make a Quarter, and six quarters make a Wey. A Strike is half a Bushel, and a Cornock is half a Quarter.

Of Dry measures.

a Peck.
a Bushel.
a Quarter.
a Wey.
a Strike.
a Cornock.

But there remaineth yet another kind of Measures *whereby men mete* Length, Breadth *and* Thickness, *viz.*

Of Measure.

3 grains of Barley in length make an inch, 12 inches make a foot, 3 foot make a yard, a yard and a quarter or 45 inches make an ell, 5 yards and a half make a perch, a perch in breadth and 40 in length maketh a Rodde of Land, which some call a Rood, some a Yard-land, some a Farthendele; 4 Farthendele make an Acre of ground.

an Inch.
a Foot.
a Yard.
an Ell.
a Perch.
a Rod.
a Farthendele.
an Acre.

40 Rods in length do make a Furlong, 8 furlongs make an English mile, which containeth 320 Perches, so that an English mile grounded upon the Statute, is in length 1760 yards, 5280 foot, or 63360 inches; somewhat greater then the Italian mile of 1000 paces, and 5 foot to a pace.

a Furlong.
an Eng. mile.
an Italian mile.

By the Ell is usually meted Linnen cloth, as Canvas, Holland, *&c.* and by the yard Silk and Wollen-cloth, &c.

A Table of *Measure* shewing what a hundred Ells, or 125 Yards at *London* produceth in divers other places, according to the Calculation of Mr. *Ro. Hartwell* Philo-mathematician.

A Table of Measures.

At *Antwerp*	166⅔	Ells.
Noremberg	174⅙	Ells.
Frankford	208⅓	Ells.
Leipzick	208⅓	Ells.
Breslaw	208⅓	Ells.
Danizick	305	Ells.
Vienna	145	Aulves.
Lion	101¼	Aulves.
Paris	95	Aulves.
Roan	86⅔	Aulves.
Lizbon	100	Varres.
Sevil	135	Varres.
Castile	135	Varres.
Madera Isles	103⅓	Varres.
Venice	180	Braces.
St. *Lucar*	200	Braces.
Florence	204⅙	Braces.
Millan	230	Braces.
Rome	150	Canes.
Genua	480⅚	Palms.

BUT more of these things the desirous and Candid Reader may expect (God willing) at the second Edition of this Book. In the mean time if any Gentleman or Merchant desireth further instructions concerning the premisses, or should have occasion of the Author not only in Keeping of their Books of Accounts or in Teaching of Arithmetick, but also in Writing and Translating of English, French, High and Low Dutch, he may please to enquire for him as is directed aforesaid, at the latter end of the introduction to the second part of this Book. *Vale.*

FINIS.

A General TABLE shewing the PRINCIPAL HEADS of this BOOK.

A.

OF Accounts in General, for all degrees of men. *Litera A.* p. 56.
what is chiefly to be obſerved in it. *Litera A.* p. 46.
how diſmembred. *Litera a.* p. 55.
how Errors are found. *ibid.*
how remedied. ſee the Preface *Litera a.* and p. 44.
Of Accounts particular. *vide* Apparels and Plates, *&c.*
Of Apparels, Plates, Jewels and Houſhold-ſtuffe, called Account Particular. *Litera A.* 19, 20, 48, 52. *Litera B.* 7.
how ſtated to an Account, and what to be obſerved in it. *Litera A.* p. 19, 20, 48.
how ballanced. *Litera A.* p. 52.
how transferred to another Volume. *Litera B.* p. 7.
Of Artificial and natural Riches, wherein it conſiſts. *Litera B.* p. 16.
Of Aſſiſes, Cuſtoms and Impoſts, *&c.* *Litera A.* p. 49, 51.
Of Aſſurances or Premio, what it is. *Litera A.* p. 50.
how paid to the Aſſurers. *ibid.*
how entred to account. *ibid.*
what is to be obſerved in it. *Litera B.* p. 28.
Compoſition made by a Factor with the Aſſurers, without order. *ibid.*
the price thereof, how much. *Litera B.* p. 28, 29.
Of Letters of Atturney or Letters of Credit, called Procurations; what it is among Merchants. *Litera B.* p. 22.
how it is made and obſerved. *Litera B.* p. 26.
Limitations of Letters of Credit. *ibid.*
Of the Authors ſcope, and what induced him to compoſe this Book, ſee the Preface *Litera A.* and p. 55, 56. and *Litera B.* p. 14.
Of Axioms or Principles, what they are. *Litera B.* p. 16.

B.

OF the Ballance, what it is. *Litera A.* p. 48, 49, 52.
how to be underſtood and drawn. *Litera A.* p. 43, 44, 48, 52.
what is to be obſerved and noted of it. *Litera A.* p. 43, 44, 48.
how transferred to another Volume. *Litera B.* p. 1, 2.
Of Banks and Bankers, how their accounts are kept. *Litera A.* p. 54.
Of Bills of Debt or Bills Obligatory, what they are. *Litera B.* p. 22.
the benefit of them. *ibid.*
not practiſed in England. *Litera B.* p. 23.
Of Bills of Lading, and fraighting of ſhips. *Litera B.* p. 27.
if proteſted for not Lading. *ibid.*
what Goods to be abandoned for the Fraight. *ibid.*
if money given for Fraighting. *ibid.*
Of this Books Method, ſee the Introduction of *Litera A.* and of the ſecond part. *Litera B.* p. 46, 47.

C.

OF the Capital or Stock, how it is the entire body of a mans Eſtate, whereof himſelf is the Head, and the parcels thereof are members. *litera a.* p. 1, 2, 48.
how it is brought to an account. *litera a.* p. 1, 2, 46, 48. *litera b.* p. 3.
how the ſeveral members and parcells thereof are ordered and transferred to particular accounts. *litera a.* p. 1, 2, 48.
how thoſe members are found out. *litera a.* p. 46.
the ſubſtantial and exiſtent parcels thereof, what they are. *litera a.* p. 49.
how to take a view of the Eſtate by the Book. *litera a.* p. 50.
how ballanced and transferred to another book. *litera a.* p. 1. *litera b.* p. 3.
Objection and Anſwer, how a man may grow rich without a Stock or Capital. *litera a* p. 54.
Of Caſh and Caſhiers, how ſo called, and a member of the Stock. *litera a.* p. 46, 48.
how ſtated to account and kept by Debitors and Creditors. *litera a.* p. 13, 14, 41, 42, 46, 48, 49, 50.
how managed, and what to be obſerved. *litera a.* p. 41, 42, 49.
the importance of it. *litera a.* p. 53.
how ballanced and transferred to another book. *litera a.* p. 41, 42. *litera b.* p. 11.
Of Cattel and Sheep, *&c.* *litera a.* p. 5, 6, 47. *vide* Manors, *&c.*
Of Charges and Expences, how ſtated to account. *litera a.* p. 21, 22, 49, 52.
what to be obſerved. *litera a.* p. 22.
the excellency of the punctuality thereof. *ibid.*
how ballanced. *litera a.* p. 52, 55.
Of Commiſſioners, *vide* Factors.
Of Commodities and Goods, or Magazin and Ware-houſe; what it is. *litera a.* p. 46. *litera b.* p. 15.
how ſent and received in Commiſſion or for Factorage. *litera a.* p. 27, 28, 50.
how bought and ſold. *litera a.* p. 25, 26, 27, 28, 50, 51. *litera b.* p. 21, 24.
for ready money. *litera a.* p. 46, 47, 51. *litera b.* p. 21.
by Bills of Exchange. *litera b.* p. 21.
by Banks. *litera b.* p. 22.
by Letters of Credit. *ibid.*
by Barter or Exchange of commodities. *litera a.* p. 47, 50, 51. *litera b.* p. 22, 23.
for Bills obligatory. *litera b.* p. 22, 24.
at time. *litera a.* p. 47, 50, 51. *litera b.* p. 21.
how ſtated to account or entred into the Book. *litera a.* p. 25, 26, 46, 49.
for Account proper. *ibid.*
for Factorage, or in Commiſſion. *litera a.* p. 27, 28, 50.
how prejudicial to a Nation the over-ballancing thereof. *litera b.* p. 15.
Of Letters of Credit, ſee Letters of Atturney, *&c.*
Of Creditors and Debitors, how members of the Stock, or deriving from the eſſential parts thereof. *litera a.* p. 47, 51.
how ſtated to accounts, and what to be obſerved in it. *litera a.* p. 3, 4, 7, 8, 33, 34, 37, 38, 46.
how ballanced and transferred to another Volume. *litera a.* p. 52.
Of Cuſtoms and Impoſts, *&c.* *litera a.* p. 49, 51.

D.

OF Debitors and Creditors, how members of the Stock, or deriving from the Eſſential parts thereof, ſee Creditors.
Of Debt-Bills or Bills obligatory, ſee Bills.
Of Domeſtick Servants, ſee Stewards.
Of Denomination, Diviſion, Valuation and Reduction of Monies of divers Countries, as well Imaginary, as Real and Subſtantial, whereupon Exchanges are made by Bills. *litera b.* p. 29.
In England. *litera b.* p. 29, 30.
In Scotland. *ibid.*
In Ireland. *litera b.* p. 30.
In the Netherlands. *ibid.*
In Germany. *ibid.*
In Bohemia. *litera b.* p. 31.
In Hungary. *ibid.*
In Poland. *ibid.*
In Ruſſia. *ibid.*
In Sweden. *ibid.*
In Denmark. *ibid.*
In Italy. *litera b.* p. 31, 32.
In France. *litera b.* p. 32.
In Spain. *ibid.*
In Portugal. *ibid.*
In Turky. *ibid.*
In Egypt. *ibid.*
In Barbary. *ibid.*

E.

OF the Eſſential parts of Traffick, what they are, *viz.* a tripartite Exchange. *litera b.* p. 15. and the body, ſoul and ſpirit of Traffick. *ibid.* and the publick meaſure at home. *ibid.*

Of Exchange and Rechange, what it is, *viz.* the Rudder of Traffick. *litera b.* p. 16, 18, 26. and the publick meaſure between Nation and Nation. p. 15, 19.

a tripartite Exchange, *litera b.* p. 15.

the manner how Exchange giveth profit, *litera a.* p. 54.

the difference in the rates of Exchange, *ibid.*

how all Commodities imported and exported are ſold, according to the price of Exchange, *litera a.* p. 53.

how profit is known by Rechange, *litera a.* p. 53, 54.

how imaginary money by Exchange overrules ſubſtantial and real money, *litera b.* p. 18.

the manner how money is taken up, or drawn and received by Exchange, *litera a.* p. 50, 52. *litera b.* p. 19.

how money is made over or remitted to another place and paid here by Exchange, *litera a.* p. 51, 52.

how money is Rechanged and received again, *ibid.*

how account is to be kept of Exchanges and Rechanges, *litera a.* p. 39, 40, 54.

the true ground of Exchange and Rechange, according to *Par pro Pari*, *litera b.* p. 19.

the manner to calculate Exchanges, *ibid.*

how Imaginary and Real Coin is the *Par* of Exchange, *ibid.*

how the Weight, Fineneſs and Valuation of Money is to be conſidered in Exchanges, *litera b.* p. 19, 20.

the Head of Exchange, or *Radix Cambii*, *litera b.* p. 20.

the proportion between Gold and Silver in Exchange made in England, *ibid.*

Of Expences, ſee Charges.

F.

OF Factors and Commiſſioners, *litera b.* p. 23.

how order and commiſſion is given them, *&c. litera a.* p. 50, 51. *litera b.* p. 23.

what in ſuch caſe is to be obſerved, *litera a.* p. 51. *litera b.* p. 24, 25, 28.

how Goods and Commodities are ſent and aſſigned unto them, *litera a.* p. 50, 51.

how money is made over unto and remitted by them, *litera a.* p. 50, 51, 52.

how money is drawn either upon or by them, *litera a.* p. 50, 52.

how account is to be kept by them, *litera a.* p. 23, 24, 50, 51, 52, 54.

how they are to keep and ſend their accounts, *litera a.* p. 33. 50, 55. *litera b.* p. 28.

how to doe if Errors in accounts are committed, *litera b. ibid.*

how Ballance is made of their accounts, *litera a.* p. 52.

what Allowance, Factorage and Proviſion they have, *litera a.* p. 55.

how to Fraight Ships, *litera b.* p. 27. and to make Bills of Lading, *ibid.*

Alteration of the caſe with Factors, *litera b.* p. 23.

the difference by Law between a Factor and a Servant, *litera b. ibid.*

in which caſes a Factor is to make good the loſs, and in which not, *litera b.* p. 25, 26.

the efficient cauſe to be regarded, *litera b.* p. 26.

if money given for Fraighting, *litera b.* p. 27.

if required to make Aſſurance, *litera b.* p. 28.

if Compoſition be made without order, *ibid.*

how Goods to be abandoned for the Fraight, *litera b.* p. 27.

how proteſted for not Lading, *ibid.*

Of Farms and Farmers, how money is received, *litera a.* pag. 32, 52.

what to be obſerved, *litera a.* p. 32.

how managed by accounts, *litera a.* p. 31, 32, 48, 50, 52.

how ballanced and tranſported to another Volume, *litera a.* p. 52. *litera b.* p. 9.

Of Foreſts, *vide* Manors, *&c. litera a.* p. 7, 8, 48, 52. *litera b.* p. 3, 5, 9.

Of Fraighting of Ships, and Bills of Lading, *litera b.* p. 27.

G.

OF Gain or Profit, and Loſs, what the Excellencie thereof are, *litera a.* p. 35.

how found out and managed, *litera a.* p. 51, 52.

how account is kept of it, *litera a.* p. 35, 36, 51, 52.

how ballanced and carried to Stock, *litera a.* p. 52, 53.

Of Gardens, Orchards and Meadows, *vide* Manors, *&c. litera a.* p. 5, 6.

Of General accounts for all degrees of men, *vide* Accounts.

Of Gold-coins, a Table of their Names, Weight and Value throughout Chriſtendom, *litera b.* p. 33.

the Price of Gold, as alſo of Silver, according to the Standard of England, *ibid.*

Of Goods and Commodities, or Magazin and Ware-houſe, ſee Commodities.

H.

OF Houſes, *&c. litera a.* p. 9, 10, 48, 52. *litera b.* 9. *vide* Manors, *&c.*

Of Houſhold-ſtuff, *&c. vide* Account particular, or Apparells.

I.

OF Jewels and Plates, *vide* Account particular.

Of Impoſts, Cuſtoms and Aſſiſes, *litera a.* p. 49, 51.

K.

OF Kingdoms, Countries and Nations, ſee Princes and States.

L.

OF Lading-bills and Fraightments, ſee Bills.

Of Lands, *&c. litera a.* p. 29, 30, 48, 52. *litera b.* 9. *vide* Manors.

Of Letters of Mart, what they are, and how procured, *litera a.* p. 11, 12. *litera b.* p. 28.

Of Lords, ſee Princes and States.

Of Loſs, and Gain or Profit, *vide* Gain.

M.

OF Magazin or Ware-houſe, ſee Commodities, *&c.*

Of Manors, Foreſts, Houſes, Lands, Cattel & Sheep, *&c.*

how to be Members, or Exiſtent parcels of the Stock, *litera a.* p. 47, 48.

how ſtated to account and managed, *litera a.* p. 5, 6, 7, 8, 9, 10, 29, 30, 48, 52. and what to obſerve, *ibid.*

how ballanced and transferred to another Volume, *litera a.* p. 52. *litera b.* p. 3, 5, 9.

Of letters of Mart, what they are, and how procured, *litera a.* 11, 12. *litera b.* 28.

Of Meaſures wet and dry, for Grain and Liquor, for Cloth and Linen, with a Table of the difference betwixt England and other Countries, concerning Els and Yards, and the Calculation thereof.

Of a Menſal Book, or account of every Month.

the Method, Excellency and Importance thereof, *litera a.* p. 53.

Of Merchants and Tradeſmen, three manners of them. *litera b.* p. 17.

what neceſſarily they ought to know, *litera b.* p. 14.

ought to be wiſe in their Profeſſion, *litera b.* p. 17.

the Principal inſtruments to increaſe or decreaſe the Wealth of a Nation, *ibid.*

how to grow rich without a Stock or Capital, *litera a.* p. 54.

Of the Method of this Book, ſee the Introductions to the firſt and ſecond part, *litera a.* p. 46, 47, 55, 56.

Of Monies, how Named, Divided, Valued and Reduced to ſterling money, in divers Countries, as well Imaginary as Real and Subſtantial, whereupon Exchanges are made by Bills, *litera b.* p. 29. ſee Denomination of Money.

Money delivered { at Intereſt, *litera a.* p. 50. / for Fraighting, *litera b.* p. 27.

Money paid by way of anticipation, *litera a.* p. 50.

Money made over, or paid and remitted by Exchange, *litera a.* p. 50, 51.

Money taken up, or drawn and received by Exchange, *litera a.* pag. 50.

Money

Money reduced into Sterling from beyond the Seas, *litera a.* p. 50, 51. *litera b.* p. 29, 30, 31, 32.
Money received for Lease or Rent of Lands and Houses, &c. *litera a.* p. 12.
Money rechanged and received, *litera a.* p. 52.
Money, how it is the Publick measure, or a right Judge to Ballance every thing, *litera a.* p. 53. *litera b.* p. 15.
Moneys and Commodities things passive, *litera b.* p. 15, 18.
Moneys and Exchange, the Compass and Rudder of Traffick, *litera b.* p. 16.
Moneys the publick Measure at home, *litera b.* p. 15.
Moneys Imaginary overrule Real and Substantial Money, a Paradox, *litera b.* p. 18.
the Inhauncing of Silver altereth the price of things, *litera b.* p. 18.
Valuation of Money beyond the Seas inconstant, *litera b.* p. 19.
the Weight of Moneys in Exchange to be considered, *ibid.*
the Manner to examin the Weight and Fineness of Money, *ibid.*
Definition of Bullion and Allay, *litera b.* p. 20.
Proportion between Gold and Silver in exchange made in England, *litera b.* p. 20, 21.
the Names, Weight and Value of Gold-Coins, *litera b.* p. 33.
Valuation of Money in Exchange, *litera b.* p. 20.

N.

OF Natural and Artificial Riches, wherein they consist, *litera b.* p. 16.

O.

OF Bills Obligatory, see Bills of Debt.
Of Orchards, Gardens and Meadows, *vide* Manors.

P.

OF the Parecer of Merchants, what it is, *litera b.* p. 26.
Of Premio, see Assurances.
Of Princes, States and Lords.
the Method how their accounts should be kept, by Debitors and Creditors, *litera a.* p. 54, 56.
what benefit and advantages they would get by it, *litera a.* p. 54, 55.
a notable Example of King *Henry* the seventh, *litera a.* p. 55.
providence herein of the French King, *Henry* the fourth, *ib.*
how to be Sellers, and not Buyers, *litera b.* p. 16.
the proper cause of the Decrease in a State, *ibid.*
the principal Instruments of Increasing or Decreasing the Wealth of a Nation, *litera b.* p. 17.
a Royal Banquet of England, *ibid.*
how Food grows dear when there is no dearth, *ibid.*
Offenders unfit to make Laws, *ibid.*
Of Principles and Axioms, what they are, *litera b.* p. 16.
Of Plates and Jewels, see Account particular.
Of Procurations, see Letter of Attorney.
Of Profit and Loss, *vide* Gain.

R.

OF Rechange, *vide* Exchange.
Of Rescounter in payment, what it is, and the General benefit thereof, *litera b.* p. 22.
Of Riches Natural and Artificial, wherein they consist, *litera b.* p. 16.

S.

OF Sheep and Cattel, *vide* Manors.
Of Ships at Sea, how to be a parcel of the Stock, *litera a.* p. 48.
how stated to account, *litera a.* p. 11, 12, 48, 50, 52.
how managed and improved, *litera a.* p. 11, 12, 50. *litera b.* p. 27.
how proceeded in case of Loss, *litera a.* p. 11, 12.
how fraighted out, *litera a.* p. 12, 12, 50. *litera b.* p. 27.
returned from their Voiage, *litera a.* p. 52.
money given for Fraighting, and Bills of Lading, *litera b.* p. 27.
protest for not Lading, *ibid.*
Goods to be abandoned for the Fraight, *ibid.*
how ballanced and transferred to another account, *litera a.* p. 52. *litera b.* 7.
Of States, *vide* Princes and Lords.
Of Stewards and Domestick servants, *litera b.* p. 23.
what is to be observed, *litera a.* p. 15, 16, 17, 18.
how money is paid unto them, *litera a.* p. 15, 16, 17, 18, 52.
how money is received of them, *litera a.* p. 52.
how their accounts are stated and kept, *litera a.* p. 15, 16, 17, 18.
Of the Stock, *vide* Capital.

T.

OF Tradesmen, *vide* Merchants.
Of Trafficks Essential parts, *vide* the Essential parts of Traffick.

V.

OF Valuation of Moneys, *vide* Denomination of Money, *litera b.* p. 29, 30, 31, 32, 33.
Of Voiages, what they are among Merchants, *litera a.* p. 49.
what observed and how returned, *litera a.* p. 50, 51.
how stated to account, *litera a.* p. 49, 51.
Of Usance, what it is, *litera a.* p. 50.

W.

OF Wares and Warehouse, *vide* Goods and Commodities.
Of Weights, a Description, and Reduction of the difference thereof in most parts of Traffick, *litera b.* p. 34, 35.

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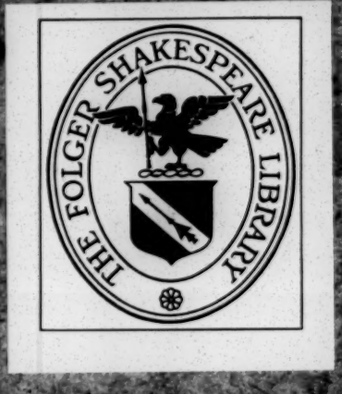
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